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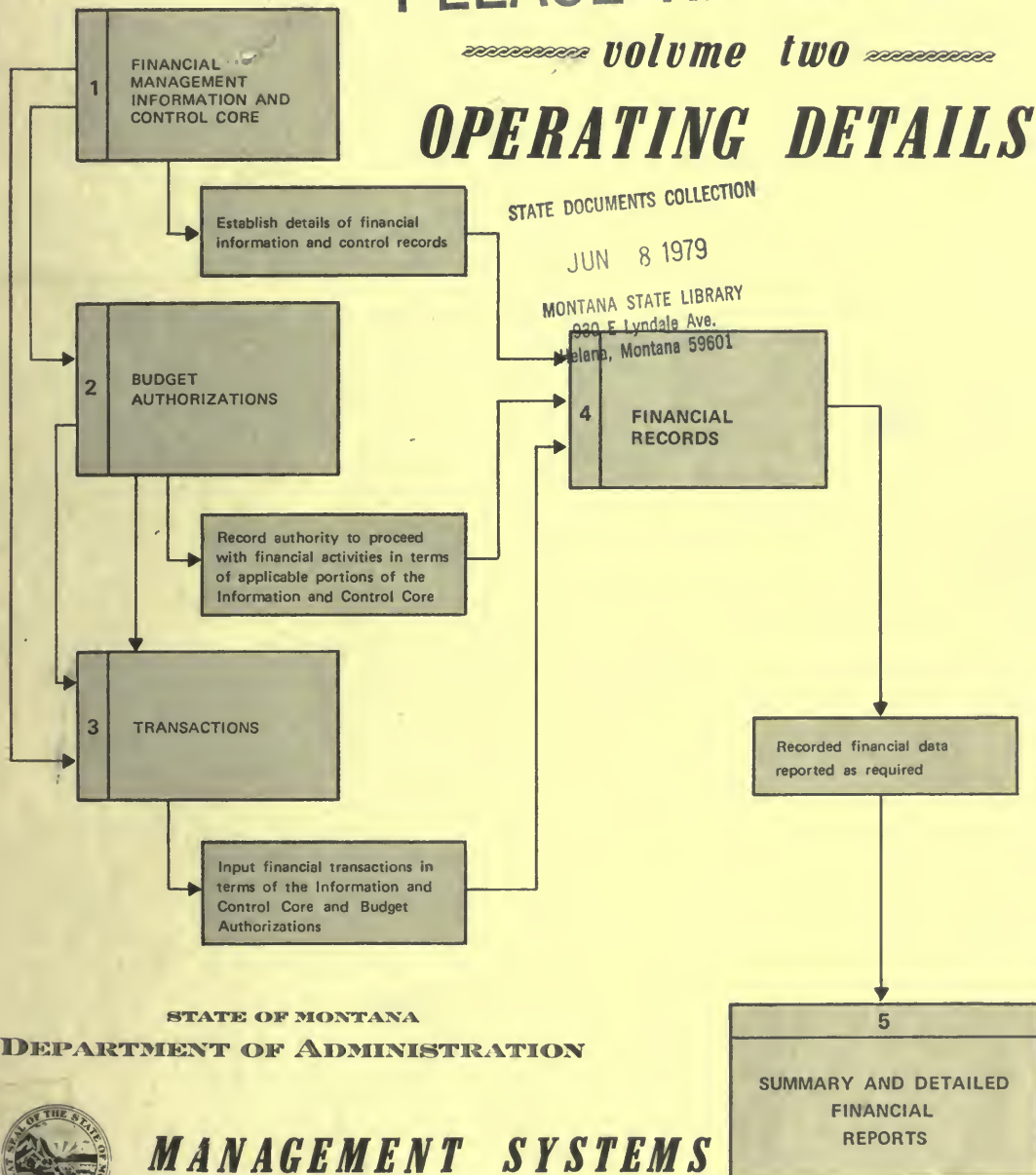
Budget - Volume 2

# STATEWIDE BUDGETING AND ACCOUNTING SYSTEM

## PLEASE RETURN

~~~~~ volume two ~~~~~

## OPERATING DETAILS



STATE OF MONTANA  
DEPARTMENT OF ADMINISTRATION



## MANAGEMENT SYSTEMS

DATE DUE

MST AUG 22 '79

FEB 20 '80

APR 2 '80

MST JUL 15 '81

APR 6 1983

AUG 17 1983

OCT 19 1983

FEB 15 1984

MAR 26 1985

JUN 26 1985

SEP 12 '85

NOV 26 1985

AUG 17 1988

APR 26 '89

DEC 27 1995



# STATEWIDE BUDGETING AND ACCOUNTING SYSTEM

## VOLUME TWO

### OPERATIONAL DETAILS

#### INTRODUCTION

The Operational Details volume of the proposed Statewide Budgeting and Accounting System describes the basic transactions to be recorded in the System and provides an analysis of the general ledger control accounts relative to the transaction descriptions.

This volume is designed to be used in conjunction with, and is a continuation of Volume One — Basic Proposal.

## **TRANSACTION DESCRIPTIONS**

### **INTRODUCTION**

The following descriptions of transactions are provided to assist the accounting technician select the correct general ledger control account entry to record a transaction. Although the major entries have been identified, not all possible entries have been. As the System develops, additional entries will be added as required to provide a complete analysis of possible transactions.

### **GENERAL LEDGER CORRELARY**

While it is still possible for the technician to generate an entry to the general ledger, care must be taken to recognize and consider the control account—subsidiary ledger relationship. As shown below, each entry to specific control accounts will automatically generate an entry in identified subsidiary ledgers.



| CONTROL<br>ACCOUNT<br>CODE | SUBSIDIARY LEDGER CORRELARY |                                 |         |                          |        |         |
|----------------------------|-----------------------------|---------------------------------|---------|--------------------------|--------|---------|
|                            | CONTROL                     |                                 |         | DETAIL                   |        |         |
|                            | FORM<br>(LEDGER)<br>CODE    | TRANSACTION CODE <sup>(1)</sup> |         | FORM<br>(LEDGER)<br>CODE | AFFECT |         |
|                            |                             | DEBITS                          | CREDITS |                          | DEBITS | CREDITS |
| 1104                       |                             |                                 |         | 441                      | +      | —       |
| 1201                       | 432                         | 2849                            | 2948    | 442                      | +      | —       |
| 1202                       |                             |                                 |         | 442                      | +      | —       |
| 1203                       |                             |                                 |         | 442                      | +      | —       |
| 1204                       |                             |                                 |         | 442                      | +      | —       |
| 1205                       | 432                         | 2849                            | 2948    | 442                      | +      | —       |
| 1701                       | 431                         | 3859                            | (2)     |                          |        | —       |
| 1702                       | 431                         | 3859                            | (2)     |                          |        |         |
| 1703                       | 431                         | 3859                            | (2)     |                          |        |         |
| 1704                       | 431                         | 3859                            | (2)     |                          |        |         |
| 1705                       | 431                         | 3859                            | (2)     |                          |        |         |
| 1706                       | 431                         | 3859                            | (3)     |                          |        |         |
| 1802                       | 431                         | 3859                            | (4)     |                          |        |         |
| 1803                       | 431                         | 2859                            | 2958    | 444                      | +      | —       |
| 1901                       | 431                         | 3859                            | 3958    |                          |        |         |
| 1902                       | 431                         | 3859                            | 3958    |                          |        |         |
| 1903                       | 431                         | 3859                            | 3958    |                          |        |         |
| 1904                       | 431                         | 3859                            | 3958    |                          |        |         |
| 1905                       | 431                         | 3859                            | 3958    |                          |        |         |
| 2101                       |                             |                                 |         | 443                      | —      | +       |
| 3101                       | 431                         | 1849                            | 1949    |                          |        |         |
| 3102                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3103                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3104                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3105                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3106                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3107                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3108                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3109                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3110                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3111                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3112                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3113                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3114                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3115                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3116                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3117                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3118                       | 432                         | 1848                            | 1949    |                          |        |         |
| 3202                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3203                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3204                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3205                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3206                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3207                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3208                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3209                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3210                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3211                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3212                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3213                       | 431                         | 1858                            | 1959    |                          |        |         |
|                            |                             |                                 |         |                          |        |         |

| CONTROL<br>ACCOUNT<br>CODE | SUBSIDIARY LEDGER CORRELARY |                                 |         |                          |        |         |
|----------------------------|-----------------------------|---------------------------------|---------|--------------------------|--------|---------|
|                            | CONTROL                     |                                 |         | DETAIL                   |        |         |
|                            | FORM<br>(LEDGER)<br>CODE    | TRANSACTION CODE <sup>(1)</sup> |         | FORM<br>(LEDGER)<br>CODE | AFFECT |         |
|                            |                             | DEBITS                          | CREDITS |                          | DEBITS | CREDITS |
|                            |                             |                                 |         |                          |        |         |
| 3214                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3215                       | 431                         | 1858                            | 1959    |                          |        |         |
| 3216                       | 431                         | 1858                            | 1959    |                          |        |         |
| 5101                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5102                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5103                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5104                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5105                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5106                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5107                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5108                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5109                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5110                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5111                       | 432                         | 3849                            | 3948    |                          |        |         |
| 5112                       | 432                         | 3849                            | 3948    |                          |        |         |
|                            | 433                         | 1848                            | 1949    |                          |        |         |
| 5113                       | 432                         | 3849                            | 3948    |                          |        |         |
|                            | 432                         | 1848                            | 1949    |                          |        |         |
| 5114                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5115                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5116                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5117                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5118                       | 432                         | 1849                            | 3948    |                          |        |         |
| 5201                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5202                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5203                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5204                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5205                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5206                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5207                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5208                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5209                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5210                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5211                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5212                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5213                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5214                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5215                       | 431                         | 4859                            | 4958    |                          |        |         |
| 5216                       | 431                         | 4859                            | 4958    |                          |        |         |
| 6102                       |                             |                                 |         | 451                      | +      | -       |
| 6201                       |                             |                                 |         | 452                      | +      | -       |
| 7101                       |                             |                                 |         | 456                      | -      | +       |
| 7102                       |                             |                                 |         | 453                      | -      | +       |
| 7103                       |                             |                                 |         | 455                      | -      | +       |
| 7201                       |                             |                                 |         | 454                      | -      | +       |
| 8101                       |                             |                                 |         | 445                      | +      | -       |
| 8102                       |                             |                                 |         | 445                      | +      | -       |
| 8104                       |                             |                                 |         | 445                      | +      | -       |
| 8106                       |                             |                                 |         | 445                      | +      | -       |
| 8107                       |                             |                                 |         | 445                      | +      | -       |
|                            |                             |                                 |         |                          |        |         |

## NOTES

- (1) See Chapter 9 — Financial Records and Detailed Reporting, for explanation of subsidiary control ledger transaction code.
- (2) Fixed assets sold are to be recorded as income in Account 5110—Asset Sale Proceeds.
- (3) See (2). Also, allocations of Construction Work in Progress to more specific fixed asset accounts does not generate an entry to subsidiary ledger 431.
- (4) Credit entries to account 1802 to allocate reductions in merchandise inventory to an expenditure account are transacted in the subsidiary control ledger based on the entry to the expenditure account.

## **CODES**

An alpha code has been provided to readily distinguish the transaction description reference from input codes. This is possible because no input code contains an alphabetical character.

The letter prefix code identifies also the basic subjects under which entries have been grouped:

A = Budgetary

B = General Operating

C = Special Applications

D = Cost Allocations and Distribution

E = Accruals

F = Closing

G = Treasurer's Accountability Fund

H = Long-Term Debt Fund

J = General Fixed Asset Fund

The following index identifies all transaction descriptions identified to date.

| NUMBER | TITLE                                                              |
|--------|--------------------------------------------------------------------|
| A111   | Expenditure Budget Authorizations                                  |
| A112   | Expenditure Budget Authorizations: Allotments                      |
| A113   | Expenditure Budget Authorizations: Allocations                     |
| A201   | Income Budget Authorizations                                       |
| A202   | Income Budget Authorizations: Allocations                          |
| A301   | Sinking Fund: Current Income Requirements                          |
| A401   | Sinking Fund: Current Disbursement Requirements                    |
| A402   | Anticipated Expenditure Allocations                                |
| B101   | Requisitions are Issued                                            |
| B102   | Purchase Orders are Issued                                         |
| B103   | Agency Purchase Orders are Issued                                  |
| B104   | Encumbrance Estimates are Issued                                   |
| B105   | Encumbrance Adjustment: Increase                                   |
| B106   | Encumbrance Adjustment: Decrease                                   |
| B111   | Account Payable                                                    |
| B211   | Income Receivables: Non-Enterprise                                 |
| B212   | Income Receivables: Enterprise Accounts                            |
| B221   | Expenditure Abatement Receivables: Standard                        |
| B222   | Expenditure Abatement Receivables: Clearance Account Refunds       |
| B231   | Due From State Funds: Established                                  |
| B232   | Due From Federal Government: Established                           |
| B233   | Due From Local Agencies: Established                               |
| B311   | Income Collections Deposited: Standard                             |
| B312   | Income Collections Deposited: Enterprise Accounts                  |
| B313   | Income Collections Deposited: Income Collections Clearing Accounts |

## NUMBER

## TITLE

|      |                                                                        |
|------|------------------------------------------------------------------------|
| B314 | Bonds Sold: Bond Proceeds Recorded                                     |
| B315 | Sinking Fund: Collections                                              |
| B316 | Collection: Mortgage/Interest Payments                                 |
| B317 | Bond Interest Sold: Deposited                                          |
| B318 | Bond Interest Sold: Allocated                                          |
| B321 | Expenditure Abatement Collections Deposited: Standard                  |
| B322 | Expenditure Abatement Collections Deposited: Clearance Account Refunds |
| B331 | Amounts Due From Other Entities Collected and Deposited                |
| B341 | Enter-Entity Loans: Received                                           |
| B351 | Bond Retirement: Cash Returned by Fiscal Agents                        |
| B361 | Property Sold: Enterprise Type Account                                 |
| B362 | Property Surveyed: Enterprise Fund Accounts                            |
| B391 | Collections: Treasurer's Receipt                                       |
| B392 | Interest and Investment Earnings Deposited by Treasurer                |
| B393 | Cancelled Stale-dated Warrants are Recorded                            |
| B411 | Warrant Claims: Standard Disbursements                                 |
| B412 | Warrant Claims: Miscellaneous Assets/Prepayments                       |
| B413 | Warrant Claims: Budgeted Income Refunds (Non-Clearance)                |
| B414 | Warrant Claims: Non-Budgeted Income Refunds                            |
| B415 | Warrant Claims: Income Refunds (Clearance).                            |
| B416 | Warrant Claims: Enterprise Capital Outlay                              |
| B421 | Payroll Claim: Non-Central Payroll                                     |
| B431 | Warrant Claims: Short-Term Investments                                 |
| B432 | Warrant Claims: Long-Term Investments                                  |
| B441 | Bond Principal and Interest Payments: Sinking Fund Account             |
| B442 | Warrant Claim: Condemnation Deposit                                    |
| B443 | Warrant Claims: Prior Year Accrual Liquidations                        |
| B444 | Warrant Claim: Accounts Payable                                        |
| B451 | Bond Retirement: Fiscal Agent Fees                                     |
| B452 | Bond Retirement: Transfers to Fiscal Agents                            |
| B453 | Treasurer's Interest Charges                                           |
| B461 | Transfers: To Payroll Revolving Account                                |
| B462 | Authorized Transfers—Out                                               |

| NUMBER | TITLE                                                           |
|--------|-----------------------------------------------------------------|
| B463   | Inter-Entity Invoice: Paid                                      |
| B464   | Inter-Entity Loans: Made                                        |
| B465   | Disposition is made of Condemnation Deposits: Non-Enterprise    |
| B466   | Inter-Entity Loans Repaid                                       |
| C111   | Cash Change Funds: Established                                  |
| C112   | Cash Change Fund: Returned to Treasury                          |
| C121   | Imprest Cash Purchase Funds: Established                        |
| C122   | Imprest Cash Purchase Funds: Replenished                        |
| C123   | Imprest Cash Purchasing Fund: Returned to Treasury              |
| C201   | Agency Warrant Account: Established                             |
| C202   | Agency Warrants Are Issued: Standard                            |
| C203   | Agency Warrant Issued: Clearance Account Income Refunds         |
| C204   | Agency Warrant Account: Replenished                             |
| C301   | Dishonored Checks: Established                                  |
| C302   | Dishonored Check: Redeposited                                   |
| C303   | Dishonored Checks Cancelled: Standard Income                    |
| C304   | Dishonored Checks Cancelled: Income Collection Clearing Account |
| C305   | Dishonored Checks Cancelled: Standard Expenditure Abatement     |
| C401   | Expense Advances: Issued                                        |
| C402   | Expense Advances: Repayment                                     |
| C403   | Expense Advances: Adjustment/Closure                            |
| C501   | Transfers: Received by Payroll Revolving Account                |
| C502   | Transfers: Received by Warrant Clearance Account (Claims)       |
| C503   | Warrants Issued                                                 |
| C601   | Construction Advances: Requested                                |
| C602   | Construction Advances: Made                                     |
| C603   | Construction Advances: Received From Treasury Fund Accounts     |
| C604   | Construction Advances: Received From Non-Treasury Fund Accounts |



## NUMBER

## TITLE

|      |                                                               |
|------|---------------------------------------------------------------|
| C605 | Construction Progress Report: Non-Enterprise                  |
| C606 | Construction Progress Report: Enterprise                      |
| C607 | Construction Work in Progress: Enterprise Allocation          |
| C701 | Property Held in Trust: Receipted                             |
| C702 | Property Held in Trust: Disposition                           |
| C801 | Securities Liquidated: Cost Basis                             |
| C802 | Securities Liquidated: State-Owned Securities Valued at Par   |
| C803 | Coupons Liquidated                                            |
| C804 | Securities and Coupons Submitted for Collection are Collected |
| D101 | Cost Allocations: Cost of Goods Sold                          |
| D102 | Cost Allocations: Depreciation                                |
| D103 | Cost Allocation: Other Prepayments                            |
| D201 | Bond Discount Accumulated                                     |
| D202 | Premiums Amortized                                            |
| D203 | Accrued Interest Purchased is Offset                          |
| D204 | Bond Retirement: Accounting by Fiscal Agents                  |
| D301 | Expenditure Distribution                                      |
| D302 | Income Distribution                                           |
| E101 | Year-end Accruals: Standard                                   |
| E102 | Year-end Accruals: Standard (continued)                       |
| E103 | Year-end Accruals: Clearance Account Refunds                  |
| E104 | Adjust Expenditure Accrual Accounts                           |
| F101 | Closing Disbursement Accounts: Standard                       |
| F102 | Closing Disbursements: Enterprise                             |
| F103 | Closing Disbursement Accounts: Income Refunds—Clearance       |
| F104 | Closing Disbursement Accounts: Bond Accounts                  |
| F201 | Closing Other Deductions                                      |
| F301 | Close Prior Year Expenditure Adjustments Account              |
| F401 | Closing Income Accounts: Standard                             |
| F402 | Closing Income Accounts: Standard (con't.)                    |



| NUMBER | TITLE                                                            |
|--------|------------------------------------------------------------------|
| F403   | Closing Income Accounts: Income Collections Clearance            |
| F501   | Closing Budgeted Disbursement Account                            |
| F601   | Closing Budgeted Income Accounts: Estimated Exceeded Collections |
| F602   | Closing Budgeted Income Accounts: Collections Exceeded Estimate  |
| G101   | Collection Reports are Recorded                                  |
| G102   | Treasurer's Receipts Recorded                                    |
| G103   | Working Cash Change Fund Established or Augmented                |
| G104   | Working Cash Change Funds are Reduced                            |
| G105   | Transfer within Demand Accounts                                  |
| G106   | Certificates of Time Deposit are Purchased                       |
| G107   | Transfers to the U.S. Treasury                                   |
| G108   | Investment in U.S. Treasury Obligations                          |
| G109   | Certificates of Time Deposit are Negotiated                      |
| G110   | Transfer from U.S. Treasury                                      |
| G111   | U.S. Treasury Obligation Liquidated                              |
| G112   | Dishonored Checks are Purchased                                  |
| G113   | Agency Warrant Account Established                               |
| G114   | Auditor's Warrants are Issued                                    |
| G115   | Agency Warrants are Issued                                       |
| G116   | Presented Warrants are Purchased                                 |
| G117   | Presented Warrants Cashed are Purchased                          |
| G118   | Stop Payment Notices are Issued                                  |
| G119   | Stale-dated Warrants are Cancelled                               |
| G120   | Transfer between Accounting Entities                             |
| G121   | Presented Warrants are Registered                                |
| G122   | Registered Warrants are Purchased                                |

## NUMBER

## TITLE

|      |                                               |
|------|-----------------------------------------------|
| H101 | Bonds Sold: Long-Term Debt Fund               |
| H102 | Sinking Fund Collections: Long-Term Debt Fund |
| H103 | Bonds Principal Retired: Long-Term Debt Fund  |
| H201 | Notes Issued: Long-Term Debt Fund             |
| H202 | Sinking Fund Collections: Long-Term Debt Fund |
| H203 | Note Principal Retired: Long-Term Debt Fund   |
| J101 | General Fixed Asset Fund: Assets Recorded     |
| J102 | General Fixed Assets: Sold or Liquidated      |
| J103 | General Fixed Assets: Allocation              |

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                                                        |  |                                       |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------|--|--------------------------------------|--|-------------|--|---------------------------------|--|-------------------|--|--------------------|--|-----|--|-----|--|------|--|
| <b>TITLE</b>                                 |  | <b>Expenditure Budget Authorizations</b>                                                                                                                               |  |                                       |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
| <b>DETAILS</b>                               |  | To record legislative or executive appropriations, authorizing the disbursements of State monies from specified accounting entities.                                   |  |                                       |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | <b>Form Code</b>                                                                                                                                                       |  | <b>FORM TITLE</b>                     |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
| <b>Source Form</b>                           |  | 211                                                                                                                                                                    |  | Legislative Expenditure Appropriation |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | 212                                                                                                                                                                    |  | Executive Expenditure Appropriations  |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
| <b>Register</b>                              |  | 411                                                                                                                                                                    |  | Budget Authorization Register         |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                                                            |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>  |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | <b>Debits</b>                                                                                                                                                          |  | <b>Credits</b>                        |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | 4101                                                                                                                                                                   |  | Fund Balance - General                |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  |                                                                                                                                                                        |  | 3201                                  |  | Support Appropriations               |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  |                                                                                                                                                                        |  | 3202                                  |  | Capital Outlay Appropriations        |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  |                                                                                                                                                                        |  | 3203                                  |  | State Aid and Benefit Appropriations |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  |                                                                                                                                                                        |  | 3204                                  |  | Local Assistance Appropriations      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  |                                                                                                                                                                        |  | 3205                                  |  | Authorized State Grants              |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  |                                                                                                                                                                        |  | 3206                                  |  | Anticipated Federal Grant Transfers  |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  |                                                                                                                                                                        |  | 3207                                  |  | Authorized Fiduciary Disbursements   |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | 3208                                                                                                                                                                   |  | Authorized Operating Expenses         |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | 3209                                                                                                                                                                   |  | Authorized Transfers—Out              |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | 3210                                                                                                                                                                   |  | Anticipated Income Refunds            |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | 3211                                                                                                                                                                   |  | Anticipated Income Refunds—Clearance  |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | 3215                                                                                                                                                                   |  | Appropriations—Other                  |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                                                    |  | <b>Form Code</b>                      |  | <b>FORM TITLE</b>                    |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |  |                   |  | <b>Trans Codes</b> |  |     |  |     |  |      |  |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                                                    |  | 431                                   |  | Expenditure Control Ledger           |  |             |  | Author                          |  | Enc               |  | Ded                |  | Exp |  | Bal |  | 1858 |  |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                                                    |  | 432                                   |  | Income Control Ledger                |  |             |  | Est                             |  | Rec               |  | Coll               |  | Bal |  |     |  |      |  |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                                                    |  | 433                                   |  | Income Clearance Control Ledger      |  |             |  | Coll                            |  | Trans             |  | Ref                |  | Bal |  |     |  |      |  |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                                                    |  |                                       |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                                                    |  |                                       |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                                                    |  |                                       |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                                                    |  |                                       |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                                                    |  |                                       |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
|                                              |  | <input checked="" type="checkbox"/>                                                                                                                                    |  |                                       |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                                                                       |  | <b>FORM TITLE</b>                     |  |                                      |  |             |  |                                 |  | <b>Affect</b>     |  |                    |  |     |  |     |  |      |  |
|                                              |  |                                                                                                                                                                        |  |                                       |  |                                      |  |             |  |                                 |  | Increase Decrease |  |                    |  |     |  |     |  |      |  |
| <b>NOTES</b>                                 |  | The specific budgetary control account to be credited depends on the purpose of the appropriation to be recorded. See the description of control accounts for details. |  |                                       |  |                                      |  |             |  |                                 |  |                   |  |                    |  |     |  |     |  |      |  |

TRANSACTION

DESCRIPTION

TITLE

## Expenditure Budget Authorizations — Allotments

DETAILS

Amounts appropriated for expenditure are allotted by executive action.

Form Code

FORM TITLE

Source  
Form

213

Executive Expenditure Allotment

Register

411

Budget Authorization Register

Code

GENERAL CONTROL ACCOUNT TITLE

Debits

Credits

General Ledger Control Account

|      |      |                                      |
|------|------|--------------------------------------|
| 3201 | 3201 | Support Appropriations               |
| 3202 | 3202 | Capital Outlay Appropriations        |
| 3203 | 3203 | State Aid and Benefit Appropriations |
| 3204 | 3204 | Local Assistance Appropriations      |
| 3205 | 3205 | Authorized State Grants              |
| 3206 | 3206 | Anticipated Federal Grant Transfers  |
| 3207 | 3207 | Authorized Fiduciary Disbursements   |
| 3208 | 3208 | Authorized Operating Expenses        |
| 3209 | 3209 | Authorized Transfers—Out             |
| 3210 | 3210 | Anticipated Income Refunds           |
| 3211 | 3211 | Anticipated Income Refunds—Clearance |
| 3215 | 3215 | Appropriations—Other                 |

Subsidiary Ledger Transaction Control

|        | Form Code | FORM TITLE                      | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|--------|-----------|---------------------------------|------|--------------------------|-------|------|-----|----------|-------------|
|        |           |                                 |      | Author                   | Enc   | Ded  | Exp | Bal      |             |
| ✓      |           |                                 |      |                          |       |      |     |          |             |
| X      | 431       | Expenditure Control Ledger      | a    | —                        |       |      |     | —        | 1959        |
|        |           |                                 | b    | +                        |       |      |     | —        | 1858        |
|        | 432       | Income Control Ledger           |      | Est                      | Rec   | Coll | Bal |          |             |
|        |           |                                 |      |                          |       |      |     |          |             |
|        | 433       | Income Clearance Control Ledger |      | Coll                     | Trens | Ref  | Bal |          |             |
|        |           |                                 |      |                          |       |      |     |          |             |
| Detail | Form Code | FORM TITLE                      |      |                          |       |      |     | Affect   |             |
|        |           |                                 |      |                          |       |      |     | Increase | Decrease    |
|        |           |                                 |      |                          |       |      |     |          |             |

NOTES

- (a) Amount being allotted  
(b) Amount allotted.

TRANSACTION

DESCRIPTION

TITLE

## Expenditure Budget Authorizations — Allocations

DETAILS

Appropriated or allotted expenditures are allocated by an agency.

Form Code

FORM TITLE

Source Form

214

Agency Expenditure Allocations

Register

411

Budget Authorization Register

Code

GENERAL CONTROL ACCOUNT TITLE

Debits

Credits

3201

3201

Support Appropriations

3202

3202

Capital Outlay Appropriations

3203

3203

State Aid and Benefit Appropriations

3204

3204

Local Assistance Appropriations

3205

3205

Authorized State Grants

3206

3206

Anticipated Federal Grant Transfers

3207

3207

Authorized Fiduciary Disbursements

3208

3208

Authorized Operating Expenses

3209

3209

Authorized Transfers—Out

3210

3210

Anticipated Income Refunds

3211

3211

Anticipated Income Refunds—Clearance

3215

3215

Appropriations—Other

General Ledger Control Account

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

a

—

Enc

Ded

Exp

Bal

1959

b

+

Enc

Ded

Exp

Bal

1858

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

TRANSACTION

DESCRIPTION

| TITLE                                 |           | Income Budget Authorizations                                                                                                                                                                                                                         |                               |
|---------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| DETAILS                               |           | Monies, to be collected by specified accounting entities for the purpose of financing the expenditure portion of the State's operational plan are recorded.                                                                                          |                               |
| Form Code                             |           | FORM TITLE                                                                                                                                                                                                                                           |                               |
| Source Form                           |           | 221                                                                                                                                                                                                                                                  | Income Estimate               |
| Register                              |           | 411                                                                                                                                                                                                                                                  | Budget Authorization Register |
| General Ledger Control Account        |           | GENERAL CONTROL ACCOUNT TITLE                                                                                                                                                                                                                        |                               |
| Code                                  |           |                                                                                                                                                                                                                                                      |                               |
| Debits                                |           | Credits                                                                                                                                                                                                                                              |                               |
| 3101                                  |           | Estimated Revenue                                                                                                                                                                                                                                    |                               |
| 3102                                  |           | Estimated Operating Income                                                                                                                                                                                                                           |                               |
| 3103                                  |           | Estimated Federal Grant and Cost Sharing Income                                                                                                                                                                                                      |                               |
| 3104                                  |           | Estimated Private Grant Income                                                                                                                                                                                                                       |                               |
| 3105                                  |           | Estimated Interest Income                                                                                                                                                                                                                            |                               |
| 3106                                  |           | Estimated Investment Earnings                                                                                                                                                                                                                        |                               |
| 3107                                  |           | Estimated Fiduciary Income                                                                                                                                                                                                                           |                               |
| 3108                                  |           | Estimated Pro-Rata Income                                                                                                                                                                                                                            |                               |
| 3109                                  |           | Estimated Bond Proceeds                                                                                                                                                                                                                              |                               |
| 3110                                  |           | Asset Sale Proceeds                                                                                                                                                                                                                                  |                               |
| 3111                                  |           | Revenue Appropriations                                                                                                                                                                                                                               |                               |
| 3112                                  |           | Estimated Income Collections Clearing—State                                                                                                                                                                                                          |                               |
| 3113                                  |           | Estimated Income Collections Clearing—Other                                                                                                                                                                                                          |                               |
| 3114                                  |           | Estimated Reimbursements                                                                                                                                                                                                                             |                               |
| 3117                                  |           | Estimated Excess Sinking Fund Transfers                                                                                                                                                                                                              |                               |
| 3118                                  |           | Estimated Income—Other                                                                                                                                                                                                                               |                               |
|                                       | 4101      | Fund Balance—General                                                                                                                                                                                                                                 |                               |
| Subsidiary Ledger Transaction Control |           | FORM TITLE                                                                                                                                                                                                                                           |                               |
| ✓                                     | Form Code | FORM TITLE                                                                                                                                                                                                                                           |                               |
|                                       | 431       | Expenditure Control Ledger                                                                                                                                                                                                                           |                               |
|                                       | 432       | Income Control Ledger                                                                                                                                                                                                                                |                               |
|                                       | 433       | Income Clearance Control Ledger                                                                                                                                                                                                                      |                               |
| Detail                                |           | FORM TITLE                                                                                                                                                                                                                                           |                               |
|                                       | Form Code | FORM TITLE                                                                                                                                                                                                                                           |                               |
|                                       |           |                                                                                                                                                                                                                                                      |                               |
|                                       |           |                                                                                                                                                                                                                                                      |                               |
| NOTES                                 |           | The specific budgetary control account or accounts combined with the credit entry to Fund Balance depends on the nature of the income budget estimate being recorded. See Description of Control Accounts for details regarding identified accounts. |                               |



|                                       |                                                                                | TRANSACTION ▲                           |                                                 | DESCRIPTION |      |                          |       |      |             |          |
|---------------------------------------|--------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------|-------------|------|--------------------------|-------|------|-------------|----------|
| TITLE                                 | Income Budget Authorizations—Allocations                                       |                                         |                                                 |             |      |                          |       |      |             |          |
|                                       | Income budget estimates are developed in greater detail by agency allocations. |                                         |                                                 |             |      |                          |       |      |             |          |
| DETAILS                               | Form Code                                                                      |                                         | FORM TITLE                                      |             |      |                          |       |      |             |          |
|                                       | 222                                                                            |                                         | Agency Income Allocations                       |             |      |                          |       |      |             |          |
| Source Form                           | 411                                                                            |                                         | Budget Authorization Register                   |             |      |                          |       |      |             |          |
|                                       | 411                                                                            |                                         | Budget Authorization Register                   |             |      |                          |       |      |             |          |
| General Ledger Control Account        | Code                                                                           |                                         | GENERAL CONTROL ACCOUNT TITLE                   |             |      |                          |       |      |             |          |
|                                       | Debits                                                                         | Credits                                 |                                                 |             |      |                          |       |      |             |          |
|                                       | 3101                                                                           | 3101                                    | Estimated Revenue                               |             |      |                          |       |      |             |          |
|                                       | 3102                                                                           | 3102                                    | Estimated Operating Income                      |             |      |                          |       |      |             |          |
|                                       | 3103                                                                           | 3103                                    | Estimated Federal Grant and Cost Shering Income |             |      |                          |       |      |             |          |
|                                       | 3104                                                                           | 3104                                    | Estimated Private Grant Income                  |             |      |                          |       |      |             |          |
|                                       | 3105                                                                           | 3105                                    | Estimated Interest Income                       |             |      |                          |       |      |             |          |
|                                       | 3106                                                                           | 3106                                    | Estimated Investment Earnings                   |             |      |                          |       |      |             |          |
|                                       | 3107                                                                           | 3107                                    | Estimated Fiduciary Income                      |             |      |                          |       |      |             |          |
|                                       | 3108                                                                           | 3108                                    | Estimated Pro-Rata Income                       |             |      |                          |       |      |             |          |
|                                       | 3109                                                                           | 3109                                    | Estimated Bond Proceeds                         |             |      |                          |       |      |             |          |
|                                       | 3110                                                                           | 3110                                    | Asset Sale Proceeds                             |             |      |                          |       |      |             |          |
|                                       | 3111                                                                           | 3111                                    | Revenue Appropriations                          |             |      |                          |       |      |             |          |
|                                       | 3112                                                                           | 3112                                    | Estimated Income Collections Clearing—State     |             |      |                          |       |      |             |          |
|                                       | 3113                                                                           | 3113                                    | Estimated Income Collections Clearing—Other     |             |      |                          |       |      |             |          |
| 3114                                  | 3114                                                                           | Estimated Reimbursements                |                                                 |             |      |                          |       |      |             |          |
| 3117                                  | 3117                                                                           | Estimated Excess Sinking Fund Transfers |                                                 |             |      |                          |       |      |             |          |
| 3118                                  | 3118                                                                           | Estimated Income—Other                  |                                                 |             |      |                          |       |      |             |          |
| Subsidiary Ledger Transaction Control | ✓                                                                              | Form Code                               | FORM TITLE                                      |             | Note | BALANCE COLUMNS AFFECTED |       |      | Trans Codes |          |
|                                       |                                                                                | 431                                     | Expenditure Control Ledger                      |             |      | Author                   | Enc   | Ded  | Exp         | Bal      |
|                                       |                                                                                |                                         |                                                 |             |      |                          |       |      |             |          |
|                                       |                                                                                |                                         |                                                 |             |      |                          |       |      |             |          |
|                                       | X                                                                              | 432                                     | Income Control Ledger                           |             |      | Est                      | Rec   | Coll | Bal         |          |
|                                       |                                                                                |                                         |                                                 |             | a    | —                        |       |      | —           | 1949     |
|                                       |                                                                                |                                         |                                                 |             | b    | +                        |       |      | +           | 1848     |
|                                       |                                                                                |                                         |                                                 |             |      | Coll                     | Trans | Ref  | Bal         |          |
|                                       |                                                                                | 433                                     | Income Clearance Control Ledger                 |             |      |                          |       |      |             |          |
|                                       |                                                                                |                                         |                                                 |             |      |                          |       |      |             |          |
| Detail                                | Form Code                                                                      | FORM TITLE                              |                                                 |             |      |                          |       |      | Affect      |          |
|                                       |                                                                                |                                         |                                                 |             |      |                          |       |      | Increase    | Decrease |
| NOTES                                 | (a) Amount to be allocated                                                     |                                         |                                                 |             |      |                          |       |      |             |          |
|                                       | (b) Amount allocated                                                           |                                         |                                                 |             |      |                          |       |      |             |          |

TRANSACTION ▲

DESCRIPTION

|                                       |     |                                                          |           |                                      |  |  |      |                          |       |      |     |          |             |
|---------------------------------------|-----|----------------------------------------------------------|-----------|--------------------------------------|--|--|------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                 |     | Sinking Fund: Current Income Requirements                |           |                                      |  |  |      |                          |       |      |     |          |             |
| DETAILS                               |     | The income needs of a sinking fund account are recorded. |           |                                      |  |  |      |                          |       |      |     |          |             |
| Form Code                             |     | FORM TITLE                                               |           |                                      |  |  |      |                          |       |      |     |          |             |
| Source Form                           | 221 | Income Estimate                                          |           |                                      |  |  |      |                          |       |      |     |          |             |
| Register                              | 411 | Budget Authorization Register                            |           |                                      |  |  |      |                          |       |      |     |          |             |
| Code                                  |     | GENERAL CONTROL ACCOUNT TITLE                            |           |                                      |  |  |      |                          |       |      |     |          |             |
| Debits                                |     | Credits                                                  |           |                                      |  |  |      |                          |       |      |     |          |             |
| 3115                                  |     | 4101                                                     |           | Estimated Sinking Fund Revenue       |  |  |      |                          |       |      |     |          |             |
| 3116                                  |     |                                                          |           | Estimated Sinking Fund Contributions |  |  |      |                          |       |      |     |          |             |
|                                       |     |                                                          |           | Fund Balance—General                 |  |  |      |                          |       |      |     |          |             |
| General Ledger Control Account        |     |                                                          |           |                                      |  |  |      |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control |     | ✓                                                        | Form Code | FORM TITLE                           |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                       |     |                                                          | 431       | Expenditure Control Ledger           |  |  |      | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                       |     |                                                          |           |                                      |  |  |      |                          |       |      |     |          |             |
|                                       |     | X                                                        | 432       | Income Control Ledger                |  |  |      | Est                      | Rec   | Coll | Bal |          | 1848        |
|                                       |     |                                                          |           |                                      |  |  |      |                          |       |      |     |          |             |
|                                       |     |                                                          | 433       | Income Clearance Control Ledger      |  |  |      | Coll                     | Trans | Ref  | Bal |          |             |
|                                       |     |                                                          |           |                                      |  |  |      |                          |       |      |     |          |             |
| Detail                                |     |                                                          | Form Code | FORM TITLE                           |  |  |      |                          |       |      |     | Affect   |             |
|                                       |     |                                                          |           |                                      |  |  |      |                          |       |      |     | Increase | Decrease    |
|                                       |     |                                                          |           |                                      |  |  |      |                          |       |      |     |          |             |
| NOTES                                 |     |                                                          |           |                                      |  |  |      |                          |       |      |     |          |             |



## NOTES

|                                       |  | TRANSACTION ▲                                                                                                                        |  | DESCRIPTION                         |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
|---------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------|--|---------------------------------|--|--------------------------|--|-------------|--|--------|--|----------|--|----------|--|------|--|
| TITLE                                 |  | Anticipated Expenditure Allocations                                                                                                  |  |                                     |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
| DETAILS                               |  | The estimated amount to be allocated by enterprise-type accounting entities from asset accounts to expenditure accounts is recorded. |  |                                     |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
|                                       |  | Form Code                                                                                                                            |  | FORM TITLE                          |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
| Source Form                           |  | 391                                                                                                                                  |  | Journal Voucher                     |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
| Register                              |  | 419                                                                                                                                  |  | General Register                    |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
| General Ledger Control Account        |  | Code                                                                                                                                 |  | GENERAL CONTROL ACCOUNT TITLE       |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
|                                       |  | Debits                                                                                                                               |  |                                     |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
|                                       |  | Credits                                                                                                                              |  |                                     |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
|                                       |  | 4101                                                                                                                                 |  | Fund Balance – General              |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
|                                       |  | 3216                                                                                                                                 |  | Anticipated Expenditure Allocations |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
| Subsidiary Ledger Transaction Control |  | ✓                                                                                                                                    |  | FORM TITLE                          |  | Note                            |  | BALANCE COLUMNS AFFECTED |  | Trans Codes |  |        |  |          |  |          |  |      |  |
|                                       |  | X                                                                                                                                    |  | 431                                 |  | Expenditure Control Ledger      |  | Author                   |  | Enc         |  | Ded    |  | Exp      |  | Bal      |  | 1858 |  |
|                                       |  |                                                                                                                                      |  | 432                                 |  | Income Control Ledger           |  | Est                      |  | Rec         |  | Coll   |  | Bal      |  |          |  |      |  |
|                                       |  |                                                                                                                                      |  | 433                                 |  | Income Clearance Control Ledger |  | Coll                     |  | Trans       |  | Ref    |  | Bal      |  |          |  |      |  |
|                                       |  |                                                                                                                                      |  |                                     |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
| Detail                                |  | Form Code                                                                                                                            |  | FORM TITLE                          |  |                                 |  |                          |  |             |  | Affect |  | Increase |  | Decrease |  |      |  |
|                                       |  |                                                                                                                                      |  |                                     |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
|                                       |  |                                                                                                                                      |  |                                     |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |
| NOTES                                 |  |                                                                                                                                      |  |                                     |  |                                 |  |                          |  |             |  |        |  |          |  |          |  |      |  |

|                                              |  | TRANSACTION ▲                                                            |                      | DESCRIPTION                              |  |      |                          |       |          |             |     |      |
|----------------------------------------------|--|--------------------------------------------------------------------------|----------------------|------------------------------------------|--|------|--------------------------|-------|----------|-------------|-----|------|
| <b>TITLE</b>                                 |  | Requisitions are Issued                                                  |                      |                                          |  |      |                          |       |          |             |     |      |
| <b>DETAILS</b>                               |  | Requisitions, requesting the issuance of a Purchase Order, are recorded. |                      |                                          |  |      |                          |       |          |             |     |      |
|                                              |  | Form Code                                                                | FORM TITLE           |                                          |  |      |                          |       |          |             |     |      |
| <b>Source Form</b>                           |  | 311                                                                      | Requisition          |                                          |  |      |                          |       |          |             |     |      |
| <b>Register</b>                              |  | 412                                                                      | Encumbrance Register |                                          |  |      |                          |       |          |             |     |      |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                              |                      | <b>GENERAL CONTROL ACCOUNT TITLE</b>     |  |      |                          |       |          |             |     |      |
|                                              |  | <b>Debits</b>                                                            | <b>Credits</b>       |                                          |  |      |                          |       |          |             |     |      |
|                                              |  | 1803                                                                     | 2403                 | Encumbrances<br>Reserve for Encumbrances |  |      |                          |       |          |             |     |      |
| <b>Subsidiary Ledger Transaction Control</b> |  | ✓                                                                        | Form Code            | FORM TITLE                               |  | Note | BALANCE COLUMNS AFFECTED |       |          | Trans Codes |     |      |
|                                              |  | X                                                                        | 431                  | Expenditure Control Ledger               |  |      | Author                   | Enc   | Ded      | Exp         | Bal | 2859 |
|                                              |  |                                                                          |                      |                                          |  |      |                          | +     |          |             | —   |      |
|                                              |  |                                                                          | 432                  | Income Control Ledger                    |  |      | Est                      | Rec   | Coll     | Bal         |     |      |
|                                              |  |                                                                          |                      |                                          |  |      |                          |       |          |             |     |      |
|                                              |  |                                                                          | 433                  | Income Clearance Control Ledger          |  |      | Coll                     | Trans | Ref      | Bal         |     |      |
|                                              |  |                                                                          |                      |                                          |  |      |                          |       |          |             |     |      |
|                                              |  |                                                                          |                      |                                          |  |      |                          |       |          |             |     |      |
|                                              |  |                                                                          | Form Code            | FORM TITLE                               |  |      |                          |       | Affect   |             |     |      |
|                                              |  |                                                                          | 444                  | Encumbrance Ledger                       |  |      |                          |       | Increase | Decrease    |     |      |
|                                              |  |                                                                          |                      |                                          |  |      | X                        |       |          |             |     |      |
| <b>NOTES</b>                                 |  |                                                                          |                      |                                          |  |      |                          |       |          |             |     |      |

TRANSACTION

DESCRIPTION

|                                              |     |                                                                                                                                                                                                                                                                              |                  |                                 |  |  |                          |                                 |       |      |     |                    |      |
|----------------------------------------------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------|--|--|--------------------------|---------------------------------|-------|------|-----|--------------------|------|
| <b>TITLE</b>                                 |     | <b>Purchase Orders are Issued</b>                                                                                                                                                                                                                                            |                  |                                 |  |  |                          |                                 |       |      |     |                    |      |
| <b>DETAILS</b>                               |     | Purchase Orders, responding to requests made on requisitions, are recorded.                                                                                                                                                                                                  |                  |                                 |  |  |                          |                                 |       |      |     |                    |      |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                                                                                                                                                                                            |                  |                                 |  |  |                          |                                 |       |      |     |                    |      |
| <b>Source Form</b>                           | 314 | Purchase Order                                                                                                                                                                                                                                                               |                  |                                 |  |  |                          |                                 |       |      |     |                    |      |
| <b>Register</b>                              | 412 | Encumbrance Register                                                                                                                                                                                                                                                         |                  |                                 |  |  |                          |                                 |       |      |     |                    |      |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                                                                                                                                         |                  |                                 |  |  |                          |                                 |       |      |     |                    |      |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                                                                                                                                                                                               |                  |                                 |  |  |                          |                                 |       |      |     |                    |      |
| 2403                                         |     | 1803                                                                                                                                                                                                                                                                         |                  | Reserve for Encumbrances } a    |  |  |                          |                                 |       |      |     |                    |      |
| 1803                                         |     | 2403                                                                                                                                                                                                                                                                         |                  | Encumbrances } b                |  |  |                          |                                 |       |      |     |                    |      |
|                                              |     |                                                                                                                                                                                                                                                                              |                  | Encumbrances } b                |  |  |                          |                                 |       |      |     |                    |      |
|                                              |     |                                                                                                                                                                                                                                                                              |                  | Reserve for Encumbrances } b    |  |  |                          |                                 |       |      |     |                    |      |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                                                                                                                                                                                                          | <b>Form Code</b> | <b>FORM TITLE</b>               |  |  | <b>Note</b>              | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     | <b>Trans Codes</b> |      |
|                                              |     | X                                                                                                                                                                                                                                                                            | 431              | Expenditure Control Ledger      |  |  | a                        | Author                          | Enc   | Ded  | Exp | Bal                | 2958 |
|                                              |     |                                                                                                                                                                                                                                                                              |                  |                                 |  |  | b                        |                                 | +     |      |     | -                  | 2859 |
|                                              |     |                                                                                                                                                                                                                                                                              | 432              | Income Control Ledger           |  |  |                          | Est                             | Rec   | Coll | Bal |                    |      |
|                                              |     |                                                                                                                                                                                                                                                                              |                  |                                 |  |  |                          |                                 |       |      |     |                    |      |
|                                              |     |                                                                                                                                                                                                                                                                              | 433              | Income Clearance Control Ledger |  |  |                          | Coll                            | Trans | Ref  | Bal |                    |      |
|                                              |     |                                                                                                                                                                                                                                                                              |                  |                                 |  |  |                          |                                 |       |      |     |                    |      |
| <b>Detail</b>                                |     |                                                                                                                                                                                                                                                                              | <b>Form Code</b> | <b>FORM TITLE</b>               |  |  | <b>Affect</b>            |                                 |       |      |     |                    |      |
|                                              |     |                                                                                                                                                                                                                                                                              | 444              | Encumbrance Ledger              |  |  | <b>Increase Decrease</b> |                                 |       |      |     |                    |      |
|                                              |     |                                                                                                                                                                                                                                                                              |                  |                                 |  |  | (b) + (a) -              |                                 |       |      |     |                    |      |
| <b>NOTES</b>                                 |     | <p>(a) Amount previously encumbered by the applicable requisition which is being reduced through issuance of the purchase order. The requisition form number the requisition document number must be identified with the entry.</p> <p>(b) Amount of the purchase order.</p> |                  |                                 |  |  |                          |                                 |       |      |     |                    |      |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      |                 |                    |      |
|----------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------|--|--|-------------|---------------------------------|-------|------|-----------------|--------------------|------|
| <b>TITLE</b>                                 |  | Agency Purchase Orders are Issued                                                                                        |                  |                                          |  |  |             |                                 |       |      |                 |                    |      |
| <b>DETAILS</b>                               |  | Agency Purchase Orders, documenting an official order for the purchase of supplies, materials or services, are recorded. |                  |                                          |  |  |             |                                 |       |      |                 |                    |      |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                        |                  |                                          |  |  |             |                                 |       |      |                 |                    |      |
| <b>Source Form</b>                           |  | 313                                                                                                                      |                  | Agency Purchase Orders                   |  |  |             |                                 |       |      |                 |                    |      |
| <b>Register</b>                              |  | 412                                                                                                                      |                  | Encumbrance Register                     |  |  |             |                                 |       |      |                 |                    |      |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                              |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>     |  |  |             |                                 |       |      |                 |                    |      |
|                                              |  | <b>Debits</b>                                                                                                            | <b>Credits</b>   |                                          |  |  |             |                                 |       |      |                 |                    |      |
|                                              |  | 1803                                                                                                                     | 2403             | Encumbrances<br>Reserve for Encumbrances |  |  |             |                                 |       |      |                 |                    |      |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                      | <b>Form Code</b> | <b>FORM TITLE</b>                        |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |                 | <b>Trans Codes</b> |      |
|                                              |  | <input checked="" type="checkbox"/>                                                                                      | 431              | Expenditure Control Ledger               |  |  |             | Author                          | Enc   | Ded  | Exp             | Bal                | 2859 |
|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 | +     |      |                 | -                  |      |
|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      |                 |                    |      |
|                                              |  |                                                                                                                          | 432              | Income Control Ledger                    |  |  |             | Est                             | Rec   | Coll | Bal             |                    |      |
|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      |                 |                    |      |
|                                              |  |                                                                                                                          | 433              | Income Clearance Control Ledger          |  |  |             | Coll                            | Trans | Ref  | Bal             |                    |      |
| <b>Detail</b>                                |  | <input checked="" type="checkbox"/>                                                                                      | <b>Form Code</b> | <b>FORM TITLE</b>                        |  |  |             |                                 |       |      | <b>Affect</b>   |                    |      |
|                                              |  | <input checked="" type="checkbox"/>                                                                                      | 444              | Encumbrance Ledger                       |  |  |             |                                 |       |      | <b>Increase</b> | <b>Decrease</b>    |      |
|                                              |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      | X               |                    |      |
| <b>NOTES</b>                                 |  |                                                                                                                          |                  |                                          |  |  |             |                                 |       |      |                 |                    |      |



TRANSACTION

DESCRIPTION

|                                       |     |                                                                                                                       |           |                                          |  |  |  |                          |       |      |     |             |          |
|---------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------------|--|--|--|--------------------------|-------|------|-----|-------------|----------|
| TITLE                                 |     | Encumbrance Estimates are Issued                                                                                      |           |                                          |  |  |  |                          |       |      |     |             |          |
| DETAILS                               |     | Encumbrance Estimates, setting aside portions of appropriated funds to cover anticipated disbursements, are recorded. |           |                                          |  |  |  |                          |       |      |     |             |          |
| Form Code                             |     | FORM TITLE                                                                                                            |           |                                          |  |  |  |                          |       |      |     |             |          |
| Source Form                           | 312 | Encumbrance Estimate                                                                                                  |           |                                          |  |  |  |                          |       |      |     |             |          |
| Register                              | 412 | Encumbrance Register                                                                                                  |           |                                          |  |  |  |                          |       |      |     |             |          |
| Code                                  |     | GENERAL CONTROL ACCOUNT TITLE                                                                                         |           |                                          |  |  |  |                          |       |      |     |             |          |
| Debits                                |     | Credits                                                                                                               |           |                                          |  |  |  |                          |       |      |     |             |          |
| 1803                                  |     | 2403                                                                                                                  |           | Encumbrances<br>Reserve for Encumbrances |  |  |  |                          |       |      |     |             |          |
| General Ledger Control Account        |     |                                                                                                                       |           |                                          |  |  |  |                          |       |      |     |             |          |
| Subsidiary Ledger Transaction Control |     | ✓                                                                                                                     | Form Code | FORM TITLE                               |  |  |  | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
|                                       |     | X                                                                                                                     | 431       | Expenditure Control Ledger               |  |  |  | Author                   | Enc   | Ded  | Exp | Bel         | 2859     |
|                                       |     |                                                                                                                       | 432       | Income Control Ledger                    |  |  |  | Est                      | Rec   | Coll | Bal |             |          |
|                                       |     |                                                                                                                       | 433       | Income Clearance Control Ledger          |  |  |  | Coll                     | Trans | Ref  | Bal |             |          |
| Detail                                |     |                                                                                                                       | Form Code | FORM TITLE                               |  |  |  |                          |       |      |     | Affect      |          |
|                                       |     |                                                                                                                       | 444       | Encumbrance Ledger                       |  |  |  |                          |       |      |     | Increase    | Decrease |
|                                       |     |                                                                                                                       |           |                                          |  |  |  |                          |       |      |     | X           |          |
| NOTES                                 |     |                                                                                                                       |           |                                          |  |  |  |                          |       |      |     |             |          |

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                         |                  |                                          |             |                                 |       |      |     |               |                    |
|----------------------------------------------|-----|---------------------------------------------------------|------------------|------------------------------------------|-------------|---------------------------------|-------|------|-----|---------------|--------------------|
| <b>TITLE</b>                                 |     | Encumbrance Adjustment — Increase                       |                  |                                          |             |                                 |       |      |     |               |                    |
| <b>DETAILS</b>                               |     | Encumbrances, previously recorded, are adjusted upward. |                  |                                          |             |                                 |       |      |     |               |                    |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                       |                  |                                          |             |                                 |       |      |     |               |                    |
| <b>Source Form</b>                           | 315 | Encumbrance Adjustment                                  |                  |                                          |             |                                 |       |      |     |               |                    |
| <b>Register</b>                              | 412 | Encumbrance Register                                    |                  |                                          |             |                                 |       |      |     |               |                    |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                    |                  |                                          |             |                                 |       |      |     |               |                    |
| <b>Debits</b>                                |     | <b>Credits</b>                                          |                  |                                          |             |                                 |       |      |     |               |                    |
| 1803                                         |     | 2403                                                    |                  | Encumbrances<br>Reserve for Encumbrances |             |                                 |       |      |     |               |                    |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                     | <b>Form Code</b> | <b>FORM TITLE</b>                        | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |               | <b>Trans Codes</b> |
|                                              |     | <input checked="" type="checkbox"/>                     | 431              | Expenditure Control Ledger               |             | Author                          | Enc   | Ded  | Exp | Bal           | 2859               |
|                                              |     |                                                         | 432              | Income Control Ledger                    |             | Est                             | Rec   | Coll | Bal |               |                    |
|                                              |     |                                                         | 433              | Income Clearance Control Ledger          |             | Coll                            | Trans | Ref  | Bal |               |                    |
| <b>Detail</b>                                |     |                                                         | <b>Form Code</b> | <b>FORM TITLE</b>                        |             |                                 |       |      |     | <b>Affect</b> |                    |
|                                              |     |                                                         | 444              | Encumbrance Ledger                       |             |                                 |       |      |     | Increase      | Decrease           |
|                                              |     |                                                         |                  |                                          |             |                                 |       |      |     | X             |                    |
| <b>NOTES</b>                                 |     |                                                         |                  |                                          |             |                                 |       |      |     |               |                    |

| NOTES | Subsidiary Ledger Transaction |
|-------|-------------------------------|
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TRANSACTION ▲

DESCRIPTION

|                                              |                                                                                                     |                  |                                        |             |                                 |              |             |            |            |                    |                 |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------|------------------|----------------------------------------|-------------|---------------------------------|--------------|-------------|------------|------------|--------------------|-----------------|
| <b>TITLE</b>                                 | <b>Accounts Payable</b>                                                                             |                  |                                        |             |                                 |              |             |            |            |                    |                 |
| <b>DETAILS</b>                               | Amounts not already encumbered or accrued as required to accurately match income with expenditures. |                  |                                        |             |                                 |              |             |            |            |                    |                 |
| <b>Form Code</b>                             | <b>FORM TITLE</b>                                                                                   |                  |                                        |             |                                 |              |             |            |            |                    |                 |
| <b>Source Form</b>                           | 391                                                                                                 | Journal Voucher  |                                        |             |                                 |              |             |            |            |                    |                 |
| <b>Register</b>                              | 419                                                                                                 | General Register |                                        |             |                                 |              |             |            |            |                    |                 |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                                         |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>   |             |                                 |              |             |            |            |                    |                 |
|                                              | <b>Debits</b>                                                                                       | <b>Credits</b>   |                                        |             |                                 |              |             |            |            |                    |                 |
|                                              | 5207                                                                                                |                  | Fiduciary Disbursements (a)            |             |                                 |              |             |            |            |                    |                 |
|                                              | 5208                                                                                                |                  | Operating Expenses (a)                 |             |                                 |              |             |            |            |                    |                 |
|                                              |                                                                                                     | 2101             | Accounts Payable                       |             |                                 |              |             |            |            |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                                                   | <b>Form Code</b> | <b>FORM TITLE</b>                      | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |            |            | <b>Trans Codes</b> |                 |
|                                              | X                                                                                                   | 431              | <b>Expenditure Control Ledger</b>      | a           | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b> | <b>Bel</b> | 4859               |                 |
|                                              |                                                                                                     |                  |                                        |             |                                 |              |             | +          | -          |                    |                 |
|                                              |                                                                                                     |                  |                                        |             |                                 |              |             |            |            |                    |                 |
|                                              |                                                                                                     | 432              | <b>Income Control Ledger</b>           |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bel</b> |            |                    |                 |
|                                              |                                                                                                     |                  |                                        |             |                                 |              |             |            |            |                    |                 |
|                                              |                                                                                                     | 433              | <b>Income Clearance Control Ledger</b> |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bel</b> |            |                    |                 |
|                                              |                                                                                                     |                  |                                        |             |                                 |              |             |            |            |                    |                 |
|                                              |                                                                                                     |                  |                                        |             |                                 |              |             |            |            |                    |                 |
|                                              |                                                                                                     |                  |                                        |             |                                 |              |             |            |            |                    |                 |
| <b>Detail</b>                                |                                                                                                     | <b>Form Code</b> | <b>FORM TITLE</b>                      |             |                                 |              |             |            |            | <b>Affect</b>      |                 |
|                                              |                                                                                                     | 443              | Accounts Payable Ledger                |             |                                 |              |             |            |            | <b>Increase</b>    | <b>Decrease</b> |
|                                              |                                                                                                     |                  |                                        |             |                                 |              |             |            |            | X                  |                 |
|                                              |                                                                                                     |                  |                                        |             |                                 |              |             |            |            |                    |                 |
| <b>NOTES</b>                                 | (a) Entries to other disbursement accounts require the approval of the Central Accounting Division. |                  |                                        |             |                                 |              |             |            |            |                    |                 |

TRANSACTION

DESCRIPTION

|                                                                      |           |                                                                                                                                                              |                                                                      |  |      |                          |       |      |     |          |             |
|----------------------------------------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|--|------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                                                |           | Income Receivables: Non-Enterprise                                                                                                                           |                                                                      |  |      |                          |       |      |     |          |             |
| DETAILS                                                              |           | To record invoices billing amounts owing to the State wherein the asset's offset is properly accounted as income and the recording entity is non-enterprise. |                                                                      |  |      |                          |       |      |     |          |             |
| Form Code                                                            |           | FORM TITLE                                                                                                                                                   |                                                                      |  |      |                          |       |      |     |          |             |
| Source Form                                                          | 371       | Accounts Receivable Billing Summary <sup>(a)</sup>                                                                                                           |                                                                      |  |      |                          |       |      |     |          |             |
|                                                                      | 372       | -or-<br>Inter-Agency Invoice <sup>(b)</sup>                                                                                                                  |                                                                      |  |      |                          |       |      |     |          |             |
| Register                                                             | 414       | Receivables Register                                                                                                                                         |                                                                      |  |      |                          |       |      |     |          |             |
| General Ledger Control Account                                       | Code      |                                                                                                                                                              | GENERAL CONTROL ACCOUNT TITLE                                        |  |      |                          |       |      |     |          |             |
|                                                                      | Debits    | Credits                                                                                                                                                      |                                                                      |  |      |                          |       |      |     |          |             |
|                                                                      | 1201      | 2401                                                                                                                                                         | Accounts Receivable—Income<br>Reserve for Accounts Receivable—Income |  |      |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control                                | ✓         | Form Code                                                                                                                                                    | FORM TITLE                                                           |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                                                      |           | 431                                                                                                                                                          | Expenditure Control Ledger                                           |  |      | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                                                      |           | 432                                                                                                                                                          | Income Control Ledger                                                |  |      | Est                      | Rec   | Coll | Bal |          | 2849        |
|                                                                      | X         | 433                                                                                                                                                          | Income Clearance Control Ledger                                      |  |      | Coll                     | Trans | Ref  | Bal |          |             |
|                                                                      |           |                                                                                                                                                              |                                                                      |  |      |                          |       |      |     |          |             |
|                                                                      |           |                                                                                                                                                              |                                                                      |  |      |                          |       |      |     |          |             |
|                                                                      |           |                                                                                                                                                              |                                                                      |  |      |                          |       |      |     |          |             |
| Detail                                                               | Form Code | FORM TITLE                                                                                                                                                   |                                                                      |  |      |                          |       |      |     | Affect   |             |
|                                                                      | 442       | Accounts Receivable Ledger                                                                                                                                   |                                                                      |  |      |                          |       |      |     | Increase | Decrease    |
| NOTES<br>(a) General billings<br>(b) Inter—Agency income receivables |           |                                                                                                                                                              |                                                                      |  |      |                          |       |      |     |          |             |

## NOTES

TRANSACTION

DESCRIPTION

|                                       |        |                                                                                                                                                         |                                            |  |      |                          |       |      |     |             |      |
|---------------------------------------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--|------|--------------------------|-------|------|-----|-------------|------|
| TITLE                                 |        | Expenditure Abatement Receivables: Standard                                                                                                             |                                            |  |      |                          |       |      |     |             |      |
| DETAILS                               |        | To record invoices, billing amounts owing to the State, wherein the asset's offset is properly accounted as a recovery of amounts erroneously expended. |                                            |  |      |                          |       |      |     |             |      |
| Form Code                             |        | FORM TITLE                                                                                                                                              |                                            |  |      |                          |       |      |     |             |      |
| Source Form                           | 371    | Accounts Receivable Billing Summary                                                                                                                     |                                            |  |      |                          |       |      |     |             |      |
|                                       | 372    | Inter-Agency Invoice                                                                                                                                    |                                            |  |      |                          |       |      |     |             |      |
| Register                              | 414    | Receivables Register                                                                                                                                    |                                            |  |      |                          |       |      |     |             |      |
| General Ledger Control Account        | Code   |                                                                                                                                                         | GENERAL CONTROL ACCOUNT TITLE              |  |      |                          |       |      |     |             |      |
|                                       | Debits | Credits                                                                                                                                                 |                                            |  |      |                          |       |      |     |             |      |
|                                       | 1203   |                                                                                                                                                         | Accounts Receivable—Expenditure Abatements |  |      |                          |       |      |     |             |      |
|                                       | 5201   |                                                                                                                                                         | Support Expenditures                       |  |      |                          |       |      |     |             |      |
|                                       | 5202   |                                                                                                                                                         | Capital Outlay Expenditures                |  |      |                          |       |      |     |             |      |
|                                       | 5203   |                                                                                                                                                         | State Aid and Benefit Expenditures         |  |      |                          |       |      |     |             |      |
|                                       | 5204   |                                                                                                                                                         | Local Assistance Expenditures              |  |      |                          |       |      |     |             |      |
|                                       | 5205   |                                                                                                                                                         | Grant Transfers                            |  |      |                          |       |      |     |             |      |
|                                       | 5206   |                                                                                                                                                         | Federal Grant Transfers                    |  |      |                          |       |      |     |             |      |
|                                       | 5207   |                                                                                                                                                         | Fiduciary Disbursements                    |  |      |                          |       |      |     |             |      |
| 5208                                  |        | Operating Expenses                                                                                                                                      |                                            |  |      |                          |       |      |     |             |      |
| 5209                                  |        | Transfers—Out                                                                                                                                           |                                            |  |      |                          |       |      |     |             |      |
| 5210                                  |        | Income Refunds                                                                                                                                          |                                            |  |      |                          |       |      |     |             |      |
| 5212                                  |        | Bond Principal Payments                                                                                                                                 |                                            |  |      |                          |       |      |     |             |      |
| 5213                                  |        | Bond Interest Expense                                                                                                                                   |                                            |  |      |                          |       |      |     |             |      |
| 5214                                  |        | Fiscal Agent Fees                                                                                                                                       |                                            |  |      |                          |       |      |     |             |      |
| 5215                                  |        | Disbursements—Other                                                                                                                                     |                                            |  |      |                          |       |      |     |             |      |
| Subsidiary Ledger Transaction Control | ✓      | Form Code                                                                                                                                               | FORM TITLE                                 |  | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |      |
|                                       | X      | 431                                                                                                                                                     | Expenditure Control Ledger                 |  |      | Author                   | Enc   | Ded  | Exp | Bal         | 4958 |
|                                       |        | 432                                                                                                                                                     | Income Control Ledger                      |  |      | Est                      | Rec   | Coll | Bal |             |      |
|                                       |        | 433                                                                                                                                                     | Income Clearance Control Ledger            |  |      | Coll                     | Trans | Ref  | Bal |             |      |
|                                       |        | Form Code                                                                                                                                               | FORM TITLE                                 |  |      |                          |       |      |     |             |      |
|                                       |        | 442                                                                                                                                                     | Accounts Receivable Ledger                 |  |      |                          |       |      |     |             |      |
|                                       |        |                                                                                                                                                         |                                            |  |      |                          |       |      |     |             |      |
|                                       |        |                                                                                                                                                         |                                            |  |      |                          |       |      |     |             |      |
|                                       |        |                                                                                                                                                         |                                            |  |      |                          |       |      |     |             |      |
|                                       |        |                                                                                                                                                         |                                            |  |      |                          |       |      |     |             |      |
| Detail                                |        | Form Code                                                                                                                                               | FORM TITLE                                 |  |      | Affect                   |       |      |     |             |      |
|                                       |        | 442                                                                                                                                                     | Accounts Receivable Ledger                 |  |      | Increase Decrease        |       |      |     | X           |      |
| NOTES                                 |        |                                                                                                                                                         |                                            |  |      |                          |       |      |     |             |      |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                                                                                                                            |                            |                                                             |  |  |  |      |                          |       |      |     |             |          |  |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------|--|--|--|------|--------------------------|-------|------|-----|-------------|----------|--|
| <b>TITLE</b>                                 |  | <b>Expenditure Abatement Receivables: Clearance Account Refunds</b>                                                                                                                                        |                            |                                                             |  |  |  |      |                          |       |      |     |             |          |  |
| <b>DETAILS</b>                               |  | To record invoices, billing amount owing to the State resulting from the erroneous disbursement of State funds, wherein a refund of income collected by an income collection clearing account is involved. |                            |                                                             |  |  |  |      |                          |       |      |     |             |          |  |
| <b>Source Form</b>                           |  | Form Code                                                                                                                                                                                                  |                            | FORM TITLE                                                  |  |  |  |      |                          |       |      |     |             |          |  |
| <b>Register</b>                              |  | 371                                                                                                                                                                                                        |                            | Accounts Receivable Billing Summary                         |  |  |  |      |                          |       |      |     |             |          |  |
| <b>Register</b>                              |  | 414                                                                                                                                                                                                        |                            | Receivables Register                                        |  |  |  |      |                          |       |      |     |             |          |  |
| <b>General Ledger Control Account</b>        |  | Code                                                                                                                                                                                                       |                            | GENERAL CONTROL ACCOUNT TITLE                               |  |  |  |      |                          |       |      |     |             |          |  |
|                                              |  | Debits                                                                                                                                                                                                     | Credits                    |                                                             |  |  |  |      |                          |       |      |     |             |          |  |
|                                              |  | 1203                                                                                                                                                                                                       | 5211                       | Accounts Receivable—Expenditure<br>Income Refunds—Clearance |  |  |  |      |                          |       |      |     |             |          |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | ✓                                                                                                                                                                                                          | Form Code                  | FORM TITLE                                                  |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |  |
|                                              |  | X                                                                                                                                                                                                          | 431                        | Expenditure Control Ledger                                  |  |  |  |      | Author                   | Enc   | Ded  | Exp | Bal         | 4958     |  |
|                                              |  |                                                                                                                                                                                                            |                            |                                                             |  |  |  |      |                          |       |      |     |             |          |  |
|                                              |  |                                                                                                                                                                                                            | 432                        | Income Control Ledger                                       |  |  |  |      | Est                      | Rec   | Coll | Bal |             |          |  |
|                                              |  |                                                                                                                                                                                                            |                            |                                                             |  |  |  |      |                          |       |      |     |             |          |  |
|                                              |  |                                                                                                                                                                                                            | 433                        | Income Clearance Control Ledger                             |  |  |  |      | Coll                     | Trans | Ref  | Bal |             |          |  |
|                                              |  | X                                                                                                                                                                                                          |                            |                                                             |  |  |  |      |                          |       |      |     |             |          |  |
|                                              |  |                                                                                                                                                                                                            |                            |                                                             |  |  |  |      |                          |       |      |     |             |          |  |
|                                              |  |                                                                                                                                                                                                            |                            |                                                             |  |  |  |      |                          |       |      |     |             |          |  |
|                                              |  |                                                                                                                                                                                                            |                            |                                                             |  |  |  |      |                          |       |      |     |             |          |  |
| <b>Detail</b>                                |  | Form Code                                                                                                                                                                                                  | FORM TITLE                 |                                                             |  |  |  |      |                          |       |      |     | Affect      |          |  |
|                                              |  | 442                                                                                                                                                                                                        | Accounts Receivable Ledger |                                                             |  |  |  |      |                          |       |      |     | Increase    | Decrease |  |
| <b>NOTES</b>                                 |  |                                                                                                                                                                                                            |                            |                                                             |  |  |  |      |                          |       |      |     |             |          |  |
|                                              |  |                                                                                                                                                                                                            |                            |                                                             |  |  |  |      |                          |       |      |     |             |          |  |



|                                       |                                                                                                                                                | TRANSACTION ▲    |                                                         | DESCRIPTION |      |                          |       |      |          |             |      |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------|-------------|------|--------------------------|-------|------|----------|-------------|------|
| TITLE                                 | Due From State Funds: Established                                                                                                              |                  |                                                         |             |      |                          |       |      |          |             |      |
| DETAILS                               | To record amounts due to one State accounting entity wherein an account or loan receivable is not involved.                                    |                  |                                                         |             |      |                          |       |      |          |             |      |
|                                       | Form Code                                                                                                                                      | FORM TITLE       |                                                         |             |      |                          |       |      |          |             |      |
| Source Form                           | 391                                                                                                                                            | Journal Voucher  |                                                         |             |      |                          |       |      |          |             |      |
| Register                              | 419                                                                                                                                            | General Register |                                                         |             |      |                          |       |      |          |             |      |
| General Ledger Control Account        | Code                                                                                                                                           |                  | GENERAL CONTROL ACCOUNT TITLE                           |             |      |                          |       |      |          |             |      |
|                                       | Debits                                                                                                                                         | Credits          |                                                         |             |      |                          |       |      |          |             |      |
|                                       | 1301                                                                                                                                           | 5111             | Due from State Funds Appropriated Income <sup>(a)</sup> |             |      |                          |       |      |          |             |      |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                              | Form Code        | FORM TITLE                                              |             | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                       |                                                                                                                                                | 431              | Expenditure Control Ledger                              |             |      | Author                   | Enc   | Ded  | Exp      | Bal         |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |       |      |          |             |      |
|                                       | X                                                                                                                                              | 432              | Income Control Ledger                                   |             |      | Est                      | Rec   | Coll | Bal      |             | 3849 |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                                                                | 433              | Income Clearance Control Ledger                         |             |      | Coll                     | Trans | Ref  | Bal      |             |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |       |      |          |             |      |
| Detail                                | Form Code                                                                                                                                      | FORM TITLE       |                                                         |             |      |                          |       |      | Affect   |             |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |       |      | Increase | Decrease    |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                                                                |                  |                                                         |             |      |                          |       |      |          |             |      |
| NOTES                                 | (a) Due from State Funds will typically be offset by the income account Revenue Appropriations. Other income accounts may be used as required. |                  |                                                         |             |      |                          |       |      |          |             |      |

TRANSACTION

DESCRIPTION

TITLE

Due From Federal Government: Established

DETAILS

To record amounts owing to the State by agencies of the Federal Government.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

491

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1302

5103

Due from Federal Government  
Federal Grant and Cost Sharing Income

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

Trans Codes

X

432

Income Control Ledger

Est

Rec

Coll

Bal

3849

3849

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

3849

3849

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

|                                       |                                                                                                                                                                           | TRANSACTION ▲                        |                                                                                                                                    | DESCRIPTION |                          |     |      |          |             |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------|-----|------|----------|-------------|
| TITLE                                 | Due From Local Agencies: Established                                                                                                                                      |                                      |                                                                                                                                    |             |                          |     |      |          |             |
| DETAILS                               | To record amounts due from local agencies to (a) reimburse the State for services rendered or to (b) pay-in amounts collected by the local agency in behalf of the State. |                                      |                                                                                                                                    |             |                          |     |      |          |             |
| Source Form                           | Form Code                                                                                                                                                                 | FORM TITLE                           |                                                                                                                                    |             |                          |     |      |          |             |
|                                       | 391                                                                                                                                                                       | Journal Voucher                      |                                                                                                                                    |             |                          |     |      |          |             |
| Register                              | 419                                                                                                                                                                       | General Register                     |                                                                                                                                    |             |                          |     |      |          |             |
| General Ledger Control Account        | Code                                                                                                                                                                      |                                      | GENERAL CONTROL ACCOUNT TITLE                                                                                                      |             |                          |     |      |          |             |
|                                       | Debits                                                                                                                                                                    | Credits                              |                                                                                                                                    |             |                          |     |      |          |             |
|                                       | 1303                                                                                                                                                                      | 5114                                 | Due from Local Agencies } a<br>Reimbursements Income                                                                               |             |                          |     |      |          |             |
|                                       | 1303                                                                                                                                                                      | 5101<br>5102<br>5107<br>5112<br>5118 | Due From Local Agencies } b<br>Revenue<br>Operating Income<br>Fiduciary Income<br>Income Collection Clearing—State<br>Income—Other |             |                          |     |      |          |             |
|                                       |                                                                                                                                                                           |                                      |                                                                                                                                    |             |                          |     |      |          |             |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                                                         | Form Code                            | FORM TITLE                                                                                                                         | Note        | BALANCE COLUMNS AFFECTED |     |      |          | Trans Codes |
|                                       |                                                                                                                                                                           | 431                                  | Expenditure Control Ledger                                                                                                         |             | Author                   | Enc | Ded  | Exp      | Bal         |
|                                       |                                                                                                                                                                           |                                      |                                                                                                                                    |             |                          |     |      |          |             |
|                                       |                                                                                                                                                                           |                                      |                                                                                                                                    |             | Est                      | Rec | Coll | Bal      |             |
|                                       | X                                                                                                                                                                         | 432                                  | Income Control Ledger                                                                                                              | a           |                          |     | +    | —        | 3849        |
|                                       |                                                                                                                                                                           |                                      |                                                                                                                                    | b           |                          |     | +    | —        | 3849        |
|                                       | 433                                                                                                                                                                       | Income Clearance Control Ledger      |                                                                                                                                    | Coll        | Trans                    | Ref | Bal  |          |             |
|                                       |                                                                                                                                                                           |                                      |                                                                                                                                    |             |                          |     |      |          |             |
| Detail                                | Form Code                                                                                                                                                                 | FORM TITLE                           |                                                                                                                                    |             |                          |     |      | Affect   |             |
|                                       |                                                                                                                                                                           |                                      |                                                                                                                                    |             |                          |     |      | Increase | Decrease    |
|                                       |                                                                                                                                                                           |                                      |                                                                                                                                    |             |                          |     |      |          |             |
| NOTES                                 | (a) (b) as described above.                                                                                                                                               |                                      |                                                                                                                                    |             |                          |     |      |          |             |



TRANSACTION

DESCRIPTION

|                                              |                                                                                                                                                                            |                                  |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     |               |                    |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------|-------|------|-----|---------------|--------------------|
| <b>TITLE</b>                                 | Income Collections Deposited: Standard                                                                                                                                     |                                  |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     |               |                    |
| <b>DETAILS</b>                               | Monies are collected and deposited and that portion relating to income collections not applicable to income collection clearing or enterprise accounts are recorded.       |                                  |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     |               |                    |
| <b>Form Code</b>                             | <b>FORM TITLE</b>                                                                                                                                                          |                                  |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     |               |                    |
| <b>Source Form</b>                           | 361                                                                                                                                                                        | Collection Report                |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     |               |                    |
| <b>Register</b>                              | 416                                                                                                                                                                        | Deposit — Clearance Register (b) |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     |               |                    |
| <b>General Ledger Control Account</b>        | <b>Code</b>                                                                                                                                                                |                                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                                                                                                                                    |             |                                 |       |      |     |               |                    |
|                                              | <b>Debits</b>                                                                                                                                                              | <b>Credits</b>                   |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     |               |                    |
|                                              | 2401                                                                                                                                                                       | 1201                             | Reserve for Accounts Receivable—Income<br>Accounts Receivable—Income } a                                                                                                                                                                                                |             |                                 |       |      |     |               |                    |
|                                              | 1104                                                                                                                                                                       |                                  | Treasury Cash Clearing<br>Revenue<br>Federal Grant and Cost Sharing Income<br>Private Grant Income<br>Interest Income<br>Investment Earnings<br>Fiduciary Income<br>Pro-Rata Income<br>Asset Sale Proceeds<br>Appropriated Income<br>Reimbursements<br>Income—Other } b |             |                                 |       |      |     |               |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                                                                                                        | <b>Form Code</b>                 | <b>FORM TITLE</b>                                                                                                                                                                                                                                                       | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |               | <b>Trans Codes</b> |
|                                              |                                                                                                                                                                            | 431                              | Expenditure Control Ledger                                                                                                                                                                                                                                              |             | Author                          | Enc   | Ded  | Exp | Bel           |                    |
|                                              |                                                                                                                                                                            |                                  |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     |               |                    |
|                                              |                                                                                                                                                                            |                                  |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     |               |                    |
|                                              | X                                                                                                                                                                          | 432                              | Income Control Ledger                                                                                                                                                                                                                                                   |             | Est                             | Rec   | Coll | Bal |               |                    |
|                                              |                                                                                                                                                                            |                                  |                                                                                                                                                                                                                                                                         | a           |                                 | —     |      | +   |               | 2948               |
|                                              |                                                                                                                                                                            |                                  |                                                                                                                                                                                                                                                                         | b           |                                 |       | +    | —   |               | 3849               |
|                                              |                                                                                                                                                                            |                                  |                                                                                                                                                                                                                                                                         |             | Coll                            | Trans | Ref  | Bal |               |                    |
|                                              |                                                                                                                                                                            | 433                              | Income Clearance Control Ledger                                                                                                                                                                                                                                         |             |                                 |       |      |     |               |                    |
|                                              |                                                                                                                                                                            |                                  |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     |               |                    |
| <b>Detail</b>                                | <b>Form Code</b>                                                                                                                                                           | <b>FORM TITLE</b>                |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     | <b>Affect</b> |                    |
|                                              | 442                                                                                                                                                                        | Accounts Receivable Ledger       |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     | Increase      | Decrease           |
|                                              |                                                                                                                                                                            |                                  |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     |               | (a)                |
| <b>NOTES</b>                                 | <p>(a) Amount of collections applicable to amounts previously billed and debited to the Accounts Receivable—Income account.</p> <p>(b) Income collected and deposited.</p> |                                  |                                                                                                                                                                                                                                                                         |             |                                 |       |      |     |               |                    |

|                                       |                                                                                                                                                                | TRANSACTION ▲                |                                                                                                                      | DESCRIPTION |                          |       |      |     |             |          |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------------------------------------------------------------------------------------|-------------|--------------------------|-------|------|-----|-------------|----------|
| TITLE                                 | Income Collections Deposited: Enterprise Accounts                                                                                                              |                              |                                                                                                                      |             |                          |       |      |     |             |          |
| DETAILS                               | Income, collected by an enterprise-type accounting entity, is deposited.                                                                                       |                              |                                                                                                                      |             |                          |       |      |     |             |          |
|                                       | Form Code                                                                                                                                                      | FORM TITLE                   |                                                                                                                      |             |                          |       |      |     |             |          |
| Source Form                           | 361                                                                                                                                                            | Collection Report            |                                                                                                                      |             |                          |       |      |     |             |          |
| Register                              | 416                                                                                                                                                            | Deposit — Clearance Register |                                                                                                                      |             |                          |       |      |     |             |          |
| General Ledger Control Account        | Code                                                                                                                                                           |                              | GENERAL CONTROL ACCOUNT TITLE                                                                                        |             |                          |       |      |     |             |          |
|                                       | Debits                                                                                                                                                         | Credits                      |                                                                                                                      |             |                          |       |      |     |             |          |
|                                       | 1104                                                                                                                                                           | 1202<br>5102                 | Treasury Cash Clearing <sup>(a)</sup><br>Accounts Receivable—Trade <sup>(b)</sup><br>Operating Income <sup>(c)</sup> |             |                          |       |      |     |             |          |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                                              | Form Code                    | FORM TITLE                                                                                                           | Note        | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
|                                       |                                                                                                                                                                | 431                          | Expenditure Control Ledger                                                                                           |             | Author                   | Enc   | Ded  | Exp | Bal         |          |
|                                       |                                                                                                                                                                |                              |                                                                                                                      |             |                          |       |      |     |             |          |
|                                       |                                                                                                                                                                |                              |                                                                                                                      |             | Est                      | Rec   | Coll | Bal |             |          |
|                                       | X                                                                                                                                                              | 432                          | Income Control Ledger                                                                                                |             |                          |       | +    | —   | 3849        |          |
|                                       |                                                                                                                                                                |                              |                                                                                                                      |             |                          |       |      |     |             |          |
|                                       |                                                                                                                                                                | 433                          | Income Clearance Control Ledger                                                                                      |             | Coll                     | Trans | Ref  | Bal |             |          |
|                                       |                                                                                                                                                                |                              |                                                                                                                      |             |                          |       |      |     |             |          |
| Detail                                |                                                                                                                                                                | Form Code                    | FORM TITLE                                                                                                           |             |                          |       |      |     | Affect      |          |
|                                       |                                                                                                                                                                | 442                          | Accounts Receivable Ledger                                                                                           |             |                          |       |      |     | Increase    | Decrease |
|                                       |                                                                                                                                                                | 441                          | Cash Clearing Ledger                                                                                                 |             |                          |       |      |     | (a)         | (b)      |
| NOTES                                 | <p>(a) Total deposited</p> <p>(b) Amounts previously billed and recorded which are being collected.</p> <p>(c) Amount collected but not previously billed.</p> |                              |                                                                                                                      |             |                          |       |      |     |             |          |

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                                 |                                  |                                                                      |  |  |      |                          |       |      |          |             |      |
|----------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------------------------|--|--|------|--------------------------|-------|------|----------|-------------|------|
| <b>TITLE</b>                                 |  | <b>Income Collections Deposited: Income Collections Clearing Accounts</b>                                                                       |                                  |                                                                      |  |  |      |                          |       |      |          |             |      |
| <b>DETAILS</b>                               |  | To record income collected by non-enterprise, income collection clearing accounts.                                                              |                                  |                                                                      |  |  |      |                          |       |      |          |             |      |
| <b>Source Form</b>                           |  | Form Code                                                                                                                                       | FORM TITLE                       |                                                                      |  |  |      |                          |       |      |          |             |      |
| <b>Register</b>                              |  | 361                                                                                                                                             | Collection Report                |                                                                      |  |  |      |                          |       |      |          |             |      |
| <b>Register</b>                              |  | 416                                                                                                                                             | Deposit — Clearance Register (b) |                                                                      |  |  |      |                          |       |      |          |             |      |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                                     |                                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                 |  |  |      |                          |       |      |          |             |      |
|                                              |  | <b>Debits</b>                                                                                                                                   | <b>Credits</b>                   |                                                                      |  |  |      |                          |       |      |          |             |      |
|                                              |  | 2401                                                                                                                                            | 1201                             | Reserve for Accounts Receivable—Income<br>Accounts Receivable—Income |  |  |      |                          | } a   |      |          |             |      |
|                                              |  | 1104                                                                                                                                            | 5112                             | Treasury Cash Clearing<br>Income Collections Clearing—State          |  |  |      |                          | } b   |      |          |             |      |
|                                              |  |                                                                                                                                                 | 5113                             | Income Collections Clearing—Other                                    |  |  |      |                          |       |      |          |             |      |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                             | Form Code                        | FORM TITLE                                                           |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                              |  |                                                                                                                                                 | 431                              | Expenditure Control Ledger                                           |  |  |      | Author                   | Enc   | Ded  | Exp      | Bal         |      |
|                                              |  |                                                                                                                                                 |                                  |                                                                      |  |  |      |                          |       |      |          |             |      |
|                                              |  |                                                                                                                                                 |                                  |                                                                      |  |  |      | Est                      | Rec   | Coll | Bal      |             |      |
|                                              |  | X                                                                                                                                               | 432                              | Income Control Ledger                                                |  |  | a    |                          | —     |      | +        |             | 2948 |
| <b>Subsidiary Ledger Transaction Control</b> |  |                                                                                                                                                 |                                  |                                                                      |  |  | b    |                          |       | +    | —        | 3849        |      |
|                                              |  |                                                                                                                                                 |                                  |                                                                      |  |  |      | Coll                     | Trans | Ref  | Bal      |             |      |
|                                              |  | X                                                                                                                                               | 433                              | Income Clearance Control Ledger                                      |  |  | b    | +                        |       |      | —        | 1849        |      |
|                                              |  |                                                                                                                                                 |                                  |                                                                      |  |  |      |                          |       |      |          |             |      |
|                                              |  |                                                                                                                                                 |                                  |                                                                      |  |  |      |                          |       |      |          |             |      |
| <b>Detail</b>                                |  |                                                                                                                                                 | Form Code                        | FORM TITLE                                                           |  |  |      |                          |       |      | Affect   |             |      |
|                                              |  |                                                                                                                                                 | 442                              | Accounts Receivable Ledger                                           |  |  |      |                          |       |      | Increase | Decrease    |      |
|                                              |  |                                                                                                                                                 | 441                              | Cash Clearing Ledger                                                 |  |  |      |                          |       |      | (a)      | (b)         |      |
| <b>NOTES</b>                                 |  | <p>(a) Amount of income collected which is applicable to amounts billed and previously recorded.</p> <p>(b) Income collected and deposited.</p> |                                  |                                                                      |  |  |      |                          |       |      |          |             |      |

|                                       |                                                                                                               | TRANSACTION ▲                |                                      | DESCRIPTION |      |                          |       |      |          |             |      |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------|------------------------------|--------------------------------------|-------------|------|--------------------------|-------|------|----------|-------------|------|
| TITLE                                 | Bonds Sold: Bond Proceeds Recorded                                                                            |                              |                                      |             |      |                          |       |      |          |             |      |
| DETAILS                               | Bonds are sold and the proceeds are deposited in the Bond Proceeds and Insurance Clearance Fund.              |                              |                                      |             |      |                          |       |      |          |             |      |
| Source Form                           | Form Code                                                                                                     | FORM TITLE                   |                                      |             |      |                          |       |      |          |             |      |
|                                       | 361                                                                                                           | Collection Report            |                                      |             |      |                          |       |      |          |             |      |
| Register                              | 416                                                                                                           | Deposit — Clearance Register |                                      |             |      |                          |       |      |          |             |      |
| General Ledger Control Account        | Code                                                                                                          |                              | GENERAL CONTROL ACCOUNT TITLE        |             |      |                          |       |      |          |             |      |
|                                       | Debits                                                                                                        | Credits                      |                                      |             |      |                          |       |      |          |             |      |
|                                       | 1104                                                                                                          | 5109                         | Treasury Cash Clearing Bond Proceeds |             |      |                          |       |      |          |             |      |
| Subsidiary Ledger Transaction Control | ✓                                                                                                             | Form Code                    | FORM TITLE                           |             | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                       |                                                                                                               | 431                          | Expenditure Control Ledger           |             |      | Author                   | Enc   | Ded  | Exp      | Bal         |      |
|                                       |                                                                                                               |                              |                                      |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                               |                              |                                      |             |      | Est                      | Rac   | Coll | Bal      |             |      |
|                                       | X                                                                                                             | 432                          | Income Control Ledger                |             |      |                          |       | +    | —        |             | 3849 |
|                                       |                                                                                                               |                              |                                      |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                               |                              |                                      |             |      | Coll                     | Trans | Ref  | Bal      |             |      |
|                                       |                                                                                                               | 433                          | Income Clearance Control Ledger      |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                               |                              |                                      |             |      |                          |       |      |          |             |      |
|                                       |                                                                                                               |                              |                                      |             |      |                          |       |      |          |             |      |
| Detail                                | Form Code                                                                                                     | FORM TITLE                   |                                      |             |      |                          |       |      | Affect   |             |      |
|                                       | 441                                                                                                           | Cash Clearing Ledger         |                                      |             |      |                          |       |      | Increase | Decrease    |      |
|                                       |                                                                                                               |                              |                                      |             |      |                          |       |      | X        |             |      |
| NOTES                                 | Bond interest sold, when applicable, is recorded in a Sinking Fund account. See Transaction Description B317. |                              |                                      |             |      |                          |       |      |          |             |      |

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                  |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------|--|-------------------------------------------------------------|--|--|--|-------------|--|---------------------------------|--|--|--|--------------------|--|
| <b>TITLE</b>                                 |  | <b>Sinking Fund: Collections</b>                                                                                 |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
| <b>DETAILS</b>                               |  | Amounts collected are deposited or transferred into a Sinking Fund account to retire bonds and pay interest due. |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  | <b>Form Code</b>                                                                                                 |  | <b>FORM TITLE</b>                                    |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
| <b>Source Form</b>                           |  | 361                                                                                                              |  | Collection Report <sup>(a)</sup><br>-or-             |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  | 331                                                                                                              |  | No Warrant Transfer of Funds (In) <sup>(b)</sup>     |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
| <b>Register</b>                              |  | 416                                                                                                              |  | Deposit — Clearance Register <sup>(a)</sup>          |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  | 418                                                                                                              |  | No Warrant Transfer of Funds Register <sup>(b)</sup> |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                      |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                 |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  | <b>Debits</b>                                                                                                    |  | <b>Credits</b>                                       |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  | 1104                                                                                                             |  |                                                      |  | Treasury Cash Clearing <sup>(a)</sup>                       |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  | 1105                                                                                                             |  |                                                      |  | Cash in Treasury <sup>(b)</sup>                             |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  |                                                                                                                  |  | 5115                                                 |  | Sinking Fund Revenue <sup>(a)</sup> or <sup>(b)</sup>       |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  |                                                                                                                  |  | 5116                                                 |  | Sinking Fund Contributions <sup>(a)</sup> or <sup>(b)</sup> |  |  |  |             |  |                                 |  |  |  |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                              |  | <b>Form Code</b>                                     |  | <b>FORM TITLE</b>                                           |  |  |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |  |  |  | <b>Trans Codes</b> |  |
|                                              |  |                                                                                                                  |  | 431                                                  |  | Expenditure Control Ledger                                  |  |  |  |             |  | Author Enc Ded Exp Bal          |  |  |  |                    |  |
|                                              |  |                                                                                                                  |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  |                                                                                                                  |  | 432                                                  |  | Income Control Ledger                                       |  |  |  |             |  | Est Rec Coll Bal                |  |  |  |                    |  |
|                                              |  |                                                                                                                  |  |                                                      |  |                                                             |  |  |  |             |  | + -                             |  |  |  | 3849               |  |
|                                              |  |                                                                                                                  |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  |                                                                                                                  |  | 433                                                  |  | Income Clearance Control Ledger                             |  |  |  |             |  | Coll Trans Ref Bal              |  |  |  |                    |  |
|                                              |  |                                                                                                                  |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  |                                                                                                                  |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  |                                                                                                                  |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                 |  | <b>FORM TITLE</b>                                    |  |                                                             |  |  |  |             |  | <b>Affect</b>                   |  |  |  |                    |  |
|                                              |  | 441                                                                                                              |  | Cash Clearing Ledger                                 |  |                                                             |  |  |  |             |  | Increase Decrease<br>(a)        |  |  |  |                    |  |
| <b>NOTES</b>                                 |  | (a) Amounts transferred-in from non-treasury accounting entities.                                                |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |
|                                              |  | (b) Amounts transferred-in from treasury accounting entities.                                                    |  |                                                      |  |                                                             |  |  |  |             |  |                                 |  |  |  |                    |  |



|                                       |                                                                     | TRANSACTION ▲                |                                                                                      | DESCRIPTION |                          |                        |
|---------------------------------------|---------------------------------------------------------------------|------------------------------|--------------------------------------------------------------------------------------|-------------|--------------------------|------------------------|
| TITLE                                 | Collections: Mortgage/Interest Payments                             |                              |                                                                                      |             |                          |                        |
| DETAILS                               | Payments on mortgages held by the State are received and deposited. |                              |                                                                                      |             |                          |                        |
| Source Form                           | Form Code                                                           | FORM TITLE                   |                                                                                      |             |                          |                        |
|                                       | 361                                                                 | Collection Report            |                                                                                      |             |                          |                        |
| Registrar                             | 416                                                                 | Deposit — Clearance Register |                                                                                      |             |                          |                        |
| General Ledger Control Account        | Code                                                                |                              | GENERAL CONTROL ACCOUNT TITLE                                                        |             |                          |                        |
|                                       | Debits                                                              | Credits                      |                                                                                      |             |                          |                        |
|                                       | 1104                                                                | 1601<br>5105                 | Treasury Cash Clearing<br>Mortgages <sup>(a)</sup><br>Interest Income <sup>(b)</sup> |             |                          |                        |
| Subsidiary Ledger Transaction Control | ✓                                                                   | Form Code                    | FORM TITLE                                                                           | Note        | BALANCE COLUMNS AFFECTED | Trans Codes            |
|                                       |                                                                     | 431                          | Expenditure Control Ledger                                                           |             | Author Enc Ded Exp Bel   |                        |
|                                       |                                                                     |                              |                                                                                      |             |                          |                        |
|                                       | X                                                                   | 432                          | Income Control Ledger                                                                | b           | Est Rec Coll Bal         | 3849                   |
|                                       |                                                                     |                              |                                                                                      |             |                          |                        |
|                                       |                                                                     | 433                          | Income Clearance Control Ledger                                                      |             | Coll Trans Ref Bel       |                        |
| Detail                                | Form Code                                                           | FORM TITLE                   |                                                                                      |             |                          | Affect                 |
|                                       | 441                                                                 | Cash Clearing Ledger         |                                                                                      |             |                          | Increase Decrease<br>X |
| NOTES                                 | <p>(a) Principal payment.</p> <p>(b) Interest payment.</p>          |                              |                                                                                      |             |                          |                        |



TRANSACTION ▲

DESCRIPTION

|                                                           |     |                                                           |                                 |                                                          |                                 |       |      |     |               |                    |  |
|-----------------------------------------------------------|-----|-----------------------------------------------------------|---------------------------------|----------------------------------------------------------|---------------------------------|-------|------|-----|---------------|--------------------|--|
| <b>TITLE</b>                                              |     | <b>Bond Interest Sold: Deposited</b>                      |                                 |                                                          |                                 |       |      |     |               |                    |  |
| <b>DETAILS</b>                                            |     | Bond interest sold is recorded in a Sinking Fund account. |                                 |                                                          |                                 |       |      |     |               |                    |  |
| <b>Form Code</b>                                          |     | <b>FORM TITLE</b>                                         |                                 |                                                          |                                 |       |      |     |               |                    |  |
| <b>Source Form</b>                                        | 361 | Collection Report                                         |                                 |                                                          |                                 |       |      |     |               |                    |  |
| <b>Register</b>                                           | 416 | Deposit — Clearance Register                              |                                 |                                                          |                                 |       |      |     |               |                    |  |
| <b>Code</b>                                               |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                      |                                 |                                                          |                                 |       |      |     |               |                    |  |
| <b>Debits</b>                                             |     | <b>Credits</b>                                            |                                 |                                                          |                                 |       |      |     |               |                    |  |
| 1104                                                      |     | 2502                                                      |                                 | Treasury Cash Clearing<br>Unallocated Bond Interest Sold |                                 |       |      |     |               |                    |  |
| <b>General Ledger Control Account</b>                     |     |                                                           |                                 |                                                          |                                 |       |      |     |               |                    |  |
| <b>Subsidiary Ledger Transaction Control</b>              |     |                                                           |                                 |                                                          |                                 |       |      |     |               |                    |  |
| <input checked="" type="checkbox"/>                       |     | <b>Form Code</b>                                          | <b>FORM TITLE</b>               | <b>Note</b>                                              | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |               | <b>Trans Codes</b> |  |
| <b>NONE REQUIRED</b>                                      |     | 431                                                       | Expenditure Control Ledger      |                                                          | Author                          | Enc   | Ded  | Exp | Bal           |                    |  |
|                                                           |     | 432                                                       | Income Control Ledger           |                                                          | Est                             | Rec   | Coll | Bal |               |                    |  |
|                                                           |     | 433                                                       | Income Clearance Control Ledger |                                                          | Coll                            | Trans | Ref  | Bal |               |                    |  |
| <b>Detail</b>                                             |     | <b>Form Code</b>                                          | <b>FORM TITLE</b>               |                                                          |                                 |       |      |     | <b>Affect</b> |                    |  |
|                                                           |     | 441                                                       | Cash Clearing Ledger            |                                                          |                                 |       |      |     | Increase      | Decrease           |  |
|                                                           |     |                                                           |                                 |                                                          |                                 |       |      |     | X             |                    |  |
| <b>NOTES</b>                                              |     |                                                           |                                 |                                                          |                                 |       |      |     |               |                    |  |
| See Transaction Description B314 for bond proceeds entry. |     |                                                           |                                 |                                                          |                                 |       |      |     |               |                    |  |

|                                       |                                                                                | TRANSACTION ▲    |                                                    | DESCRIPTION |                          |       |      |     |     |                   |
|---------------------------------------|--------------------------------------------------------------------------------|------------------|----------------------------------------------------|-------------|--------------------------|-------|------|-----|-----|-------------------|
| TITLE                                 | Bond Interest Sold: Allocated                                                  |                  |                                                    |             |                          |       |      |     |     |                   |
| DETAILS                               | Bond interest sold is allocated against the first applicable interest payment. |                  |                                                    |             |                          |       |      |     |     |                   |
|                                       | Form Code                                                                      | FORM TITLE       |                                                    |             |                          |       |      |     |     |                   |
| Source Form                           | 391                                                                            | Journal Voucher  |                                                    |             |                          |       |      |     |     |                   |
| Register                              | 419                                                                            | General Register |                                                    |             |                          |       |      |     |     |                   |
| General Ledger Control Account        | Code                                                                           |                  | GENERAL CONTROL ACCOUNT TITLE                      |             |                          |       |      |     |     |                   |
|                                       | Debits                                                                         | Credits          |                                                    |             |                          |       |      |     |     |                   |
|                                       | 2502                                                                           | 5213             | Unallocated Bond Interest Sold<br>Interest Expense |             |                          |       |      |     |     |                   |
| Subsidiary Ledger Transaction Control | ✓                                                                              | Form Code        | FORM TITLE                                         | Note        | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes       |
|                                       | X                                                                              | 431              | Expenditure Control Ledger                         |             | Author                   | Enc   | Ded  | Exp | Bal | 4958              |
|                                       |                                                                                | 432              | Income Control Ledger                              |             | Est                      | Rec   | Coll | Bal |     |                   |
|                                       |                                                                                | 433              | Income Clearance Control Ledger                    |             | Coll                     | Trans | Ref  | Bal |     |                   |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |     |     |                   |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |     |     |                   |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |     |     |                   |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |     |     |                   |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |     |     |                   |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |     |     |                   |
| Detail                                |                                                                                | Form Code        | FORM TITLE                                         |             |                          |       |      |     |     | Affect            |
|                                       |                                                                                |                  |                                                    |             |                          |       |      |     |     | Increase Decrease |
| NOTES                                 |                                                                                |                  |                                                    |             |                          |       |      |     |     |                   |

TRANSACTION

DESCRIPTION

|                                              |     |                                                                                                                           |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |             |                                 |       |      |     |                    |                 |
|----------------------------------------------|-----|---------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|-------------|---------------------------------|-------|------|-----|--------------------|-----------------|
| <b>TITLE</b>                                 |     | <b>Expenditure Abatement Collections Deposited: Standard</b>                                                              |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |             |                                 |       |      |     |                    |                 |
| <b>DETAILS</b>                               |     | Collections, representing the recovery of amounts erroneously expended, are deposited.                                    |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |             |                                 |       |      |     |                    |                 |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                                         |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |             |                                 |       |      |     |                    |                 |
| <b>Source Form</b>                           | 361 | Collection Report                                                                                                         |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |             |                                 |       |      |     |                    |                 |
| <b>Register</b>                              | 416 | Deposit — Clearance Register                                                                                              |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |             |                                 |       |      |     |                    |                 |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                      |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |             |                                 |       |      |     |                    |                 |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                                            |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |             |                                 |       |      |     |                    |                 |
| 1104                                         |     | 1203                                                                                                                      |                  | Treasury Cash Clearing <sup>(a)</sup><br>Accounts Receivable—Expenditure Abatements <sup>(b)</sup><br><br>Support Expenditures<br>Capital Outlay Expenditures<br>State Aid and Benefit Expenditures<br>Local Assistance Expenditures<br>Grant Transfers<br>Federal Grant Transfers<br>Fiduciary Disbursements<br>Operating Expenses<br>Transfers—Out<br>Income Refunds<br>Bond Principal Payments<br>Bond Interest Expense<br>Fiscal Agent Fees<br>Disbursements—Other |  |  |             |                                 |       |      |     |                    |                 |
| <b>General Ledger Control Account</b>        |     |                                                                                                                           |                  | c                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |             |                                 |       |      |     |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                                                       | <b>Form Code</b> | <b>FORM TITLE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     | <b>Trans Codes</b> |                 |
|                                              |     | <input type="checkbox"/>                                                                                                  | 431              | Expenditure Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  | C           | Author                          | Enc   | Ded  | Exp | Bal                | 4958            |
|                                              |     | <input type="checkbox"/>                                                                                                  | 432              | Income Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |             | Est                             | Rec   | Coll | Bal |                    |                 |
|                                              |     | <input type="checkbox"/>                                                                                                  | 433              | Income Clearance Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |             | Coll                            | Trans | Ref  | Bal |                    |                 |
| <b>Detail</b>                                |     | <input type="checkbox"/>                                                                                                  | <b>Form Code</b> | <b>FORM TITLE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |             |                                 |       |      |     | <b>Affect</b>      |                 |
|                                              |     | <input type="checkbox"/>                                                                                                  | 442              | Accounts Receivable Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  |             |                                 |       |      |     | <b>Increase</b>    | <b>Decrease</b> |
|                                              |     | <input type="checkbox"/>                                                                                                  | 441              | Cash Clearing Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |  |             |                                 |       |      |     | (a)                | (b)             |
| <b>NOTES</b>                                 |     | (a) Amount deposited<br>(b) Amount of receivables collected.<br>(c) Amount collected not relating to accounts receivable. |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |             |                                 |       |      |     |                    |                 |

TRANSACTION

DESCRIPTION

TITLE

**Expenditure Abatement Collections Deposited: Clearance Account Refunds**

DETAILS

Collections, representing the recovery of income erroneously refunded from an income collection clearance account, are deposited.

Form Code

FORM TITLE

Source Form

361

Collection Report

Register

416

Deposit — Clearance Register (a)

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

General Ledger Control Account

1104

1203  
5211

Treasury Cash Clearing<sup>(a)</sup>  
Accounts Receivable—Abatements<sup>(b)</sup>  
Income Refunds—Clearance<sup>(c)</sup>

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

C

Author

Enc

Ded

Exp

Bal

4958

X

432

Income Control Ledger

Est

Rec

Coll

Bal

X

433

Income Clearance Control Ledger

C

Coll

Trans

Ref

Bal

3948

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

442

Accounts Receivable Ledger

(b)

441

Cash Clearing Ledger

(a)

NOTES

(a) Total deposited

(b) Amount of previous billings collected.

(c) Amount collected not previously billed.

TRANSACTION

DESCRIPTION

|                                              |     |                                                                                           |  |                                 |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |
|----------------------------------------------|-----|-------------------------------------------------------------------------------------------|--|---------------------------------|--|--|--|---------------|--|---------------------------------|--|-----------------|--|--------------------|--|-----|--|
| <b>TITLE</b>                                 |     | <b>Amounts Due From Other Entities Collected and Deposited</b>                            |  |                                 |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |
| <b>DETAILS</b>                               |     | Amounts recorded as due from State, local or federal entities are received and deposited. |  |                                 |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                         |  |                                 |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |
| <b>Source Form</b>                           | 361 | Collection Report                                                                         |  |                                 |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |
| <b>Register</b>                              | 416 | Deposit -Clearance Register                                                               |  |                                 |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                      |  |                                 |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                            |  |                                 |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |
| 1104                                         |     | 1301                                                                                      |  | Treasury Cash Clearing          |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |
|                                              |     | 1302                                                                                      |  | Due From State Funds            |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |
|                                              |     | 1303                                                                                      |  | Due From Federal Government     |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |
|                                              |     |                                                                                           |  | Due From Local Agencies         |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |
| <b>Subsidiary Ledger Transaction Control</b> |     | <b>Form Code</b>                                                                          |  | <b>FORM TITLE</b>               |  |  |  | <b>Note</b>   |  | <b>BALANCE COLUMNS AFFECTED</b> |  |                 |  | <b>Trans Codes</b> |  |     |  |
| <b>✓</b>                                     |     | 431                                                                                       |  | Expenditure Control Ledger      |  |  |  | Author        |  | Enc                             |  | Ded             |  | Exp                |  | Bal |  |
| <b>NONE REQUIRED</b>                         |     | 432                                                                                       |  | Income Control Ledger           |  |  |  | Est           |  | Rec                             |  | Coll            |  | Bal                |  |     |  |
|                                              |     | 433                                                                                       |  | Income Clearance Control Ledger |  |  |  | Coll          |  | Trans                           |  | Ref             |  | Bal                |  |     |  |
| <b>Detail</b>                                |     | <b>Form Code</b>                                                                          |  | <b>FORM TITLE</b>               |  |  |  | <b>Affect</b> |  | <b>Increase</b>                 |  | <b>Decrease</b> |  |                    |  |     |  |
|                                              |     | 441                                                                                       |  | Cash Clearing Ledger            |  |  |  |               |  | X                               |  |                 |  |                    |  |     |  |
| <b>NOTES</b>                                 |     |                                                                                           |  |                                 |  |  |  |               |  |                                 |  |                 |  |                    |  |     |  |



TRANSACTION ▲

DESCRIPTION

TITLE

## Inter-Entity Loans: Received

DETAILS

Monies loaned by one accounting entity to another are "receipted" by the receipting accounting entity.

Form Code

FORM TITLE

Source Form

331

No Warrant Transfer of Funds (In)

Register

418

No Warrant Transfer Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1105

2102

Cash in Treasury  
Inter-Entity Loans Payable

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES



TRANSACTION

DESCRIPTION

|                                              |  |                                                                |           |                                                     |  |  |  |      |                          |       |      |          |             |      |
|----------------------------------------------|--|----------------------------------------------------------------|-----------|-----------------------------------------------------|--|--|--|------|--------------------------|-------|------|----------|-------------|------|
| <b>TITLE</b>                                 |  | <b>Bond Retirement: Cash Returned by Fiscal Agents</b>         |           |                                                     |  |  |  |      |                          |       |      |          |             |      |
| <b>DETAILS</b>                               |  | Cash, transferred to a fiscal agent, is returned to the State. |           |                                                     |  |  |  |      |                          |       |      |          |             |      |
| <b>Source Form</b>                           |  | Form Code                                                      |           | FORM TITLE                                          |  |  |  |      |                          |       |      |          |             |      |
|                                              |  | 361                                                            |           | Collection Report                                   |  |  |  |      |                          |       |      |          |             |      |
| <b>Register</b>                              |  | 416                                                            |           | Deposit — Clearance Register                        |  |  |  |      |                          |       |      |          |             |      |
| <b>General Ledger Control Account</b>        |  | Code                                                           |           | GENERAL CONTROL ACCOUNT TITLE                       |  |  |  |      |                          |       |      |          |             |      |
|                                              |  | Debits                                                         | Credits   |                                                     |  |  |  |      |                          |       |      |          |             |      |
|                                              |  | 1104                                                           | 1903      | Treasury Cash Clearing<br>Advances to Fiscal Agents |  |  |  |      |                          |       |      |          |             |      |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                            | Form Code | FORM TITLE                                          |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                              |  | <input checked="" type="checkbox"/>                            | 431       | Expenditure Control Ledger                          |  |  |  |      | Author                   | Enc   | Ded  | Exp      | Bal         | 3958 |
|                                              |  |                                                                |           |                                                     |  |  |  |      |                          |       | —    |          | +           | 4859 |
|                                              |  |                                                                |           |                                                     |  |  |  |      |                          |       | +    | —        |             |      |
|                                              |  |                                                                | 432       | Income Control Ledger                               |  |  |  |      | Est                      | Rec   | Coll | Bal      |             |      |
|                                              |  |                                                                |           |                                                     |  |  |  |      |                          |       |      |          |             |      |
|                                              |  |                                                                | 433       | Income Clearance Control Ledger                     |  |  |  |      | Coll                     | Trans | Ref  | Bal      |             |      |
|                                              |  |                                                                |           |                                                     |  |  |  |      |                          |       |      |          |             |      |
|                                              |  |                                                                |           |                                                     |  |  |  |      |                          |       |      |          |             |      |
|                                              |  |                                                                |           |                                                     |  |  |  |      |                          |       |      |          |             |      |
| <b>Detail</b>                                |  | <input checked="" type="checkbox"/>                            | Form Code | FORM TITLE                                          |  |  |  |      |                          |       |      | Affect   |             |      |
|                                              |  |                                                                | 441       | Cash Clearing Ledger                                |  |  |  |      |                          |       |      | Increase | Decrease    |      |
|                                              |  |                                                                |           |                                                     |  |  |  |      |                          |       |      | X        |             |      |
| <b>NOTES</b>                                 |  |                                                                |           |                                                     |  |  |  |      |                          |       |      |          |             |      |

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                                                                                                                           |  |                                             |  |  |  |  |                          |  |  |
|----------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------|--|--|--|--|--------------------------|--|--|
| <b>TITLE</b>                                 |  | <b>Property Sold: Enterprise -Type Account</b>                                                                                                                                                                                            |  |                                             |  |  |  |  |                          |  |  |
| <b>DETAILS</b>                               |  | Monies, representing the sale of fixed assets from specified accounting entities, are collected and deposited.                                                                                                                            |  |                                             |  |  |  |  |                          |  |  |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                                                                                                                                         |  |                                             |  |  |  |  |                          |  |  |
| <b>Source Form</b>                           |  | 361 Collection Report                                                                                                                                                                                                                     |  |                                             |  |  |  |  |                          |  |  |
| <b>Register</b>                              |  | 416 Deposit—Clearance Register                                                                                                                                                                                                            |  |                                             |  |  |  |  |                          |  |  |
| <b>Code</b>                                  |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                                                                                                      |  |                                             |  |  |  |  |                          |  |  |
| <b>Debits</b>                                |  | <b>Credits</b>                                                                                                                                                                                                                            |  |                                             |  |  |  |  |                          |  |  |
| 1104                                         |  |                                                                                                                                                                                                                                           |  | Treasury Cash Clearing a                    |  |  |  |  |                          |  |  |
| 1707                                         |  |                                                                                                                                                                                                                                           |  | Accumulated Depreciation—Buildings          |  |  |  |  |                          |  |  |
| 1708                                         |  |                                                                                                                                                                                                                                           |  | Accumulated Depreciation—Other Improvements |  |  |  |  |                          |  |  |
| 1709                                         |  |                                                                                                                                                                                                                                           |  | Accumulated Depreciation—Equipment          |  |  |  |  |                          |  |  |
| 1710                                         |  |                                                                                                                                                                                                                                           |  | Accumulated Depreciation—Other Fixed Assets |  |  |  |  |                          |  |  |
|                                              |  | 1701                                                                                                                                                                                                                                      |  | Land                                        |  |  |  |  |                          |  |  |
|                                              |  | 1702                                                                                                                                                                                                                                      |  | Buildings                                   |  |  |  |  |                          |  |  |
|                                              |  | 1703                                                                                                                                                                                                                                      |  | Other Improvements                          |  |  |  |  |                          |  |  |
|                                              |  | 1704                                                                                                                                                                                                                                      |  | Equipment                                   |  |  |  |  |                          |  |  |
|                                              |  | 1705                                                                                                                                                                                                                                      |  | Other Fixed Assets                          |  |  |  |  |                          |  |  |
| 4101                                         |  | 4101                                                                                                                                                                                                                                      |  | Fund Balance—General                        |  |  |  |  |                          |  |  |
| <b>General Ledger Control Account</b>        |  |                                                                                                                                                                                                                                           |  |                                             |  |  |  |  |                          |  |  |
| <b>Subsidiary Ledger Transaction Control</b> |  |                                                                                                                                                                                                                                           |  |                                             |  |  |  |  |                          |  |  |
| <b>Detail</b>                                |  |                                                                                                                                                                                                                                           |  |                                             |  |  |  |  |                          |  |  |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                                                                                                                                         |  |                                             |  |  |  |  | <b>Trans Codes</b>       |  |  |
| <b>431</b>                                   |  | <b>Expenditure Control Ledger</b>                                                                                                                                                                                                         |  |                                             |  |  |  |  |                          |  |  |
| <b>432</b>                                   |  | <b>Income Control Ledger</b>                                                                                                                                                                                                              |  |                                             |  |  |  |  |                          |  |  |
| <b>433</b>                                   |  | <b>Income Clearance Control Ledger</b>                                                                                                                                                                                                    |  |                                             |  |  |  |  |                          |  |  |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                                                                                                                                         |  |                                             |  |  |  |  | <b>Affect</b>            |  |  |
| <b>441</b>                                   |  | <b>Cash Clearing Ledger</b>                                                                                                                                                                                                               |  |                                             |  |  |  |  | <b>Increase Decrease</b> |  |  |
|                                              |  |                                                                                                                                                                                                                                           |  |                                             |  |  |  |  | <b>(a)</b>               |  |  |
| <b>NOTES</b>                                 |  | <p>Items sold are to be reduced from the Property Subsidiary Ledger and the Depreciation Analysis Ledger.</p> <p>(a) Amount received.</p> <p>(b) Amount of accumulated depreciation on item sold.</p> <p>(c) Book value of item sold.</p> |  |                                             |  |  |  |  |                          |  |  |

TRANSACTION

DESCRIPTION

|                                               |     |                                                                                     |                  |                                             |             |                                 |       |      |     |     |                    |
|-----------------------------------------------|-----|-------------------------------------------------------------------------------------|------------------|---------------------------------------------|-------------|---------------------------------|-------|------|-----|-----|--------------------|
| <b>TITLE</b>                                  |     | <b>Property Surveyed: Enterprise -Type Accounts</b>                                 |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>DETAILS</b>                                |     | Fixed assets, recorded in other than the General Fixed Asset Fund, are written off. |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>Form Code</b>                              |     | <b>FORM TITLE</b>                                                                   |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>Source Form</b>                            | 391 | Journal Voucher                                                                     |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>Register</b>                               | 419 | General Register                                                                    |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>Code</b>                                   |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>Debits</b>                                 |     | <b>Credits</b>                                                                      |                  |                                             |             |                                 |       |      |     |     |                    |
| 1707                                          |     |                                                                                     |                  | Accumulated Depreciation—Buildings          |             |                                 |       |      |     |     |                    |
| 1708                                          |     |                                                                                     |                  | Accumulated Depreciation—Other Improvements |             |                                 |       |      |     |     |                    |
| 1709                                          |     |                                                                                     |                  | Accumulated Depreciation—Equipment          |             |                                 |       |      |     |     |                    |
| 1710                                          |     |                                                                                     |                  | Accumulated Depreciation—Other Fixed Assets |             |                                 |       |      |     |     |                    |
| 4101                                          |     |                                                                                     |                  | Fund Balance—General(a)                     |             |                                 |       |      |     |     |                    |
|                                               |     | 1702                                                                                |                  | Buildings                                   |             |                                 |       |      |     |     |                    |
|                                               |     | 1703                                                                                |                  | Other Improvements                          |             |                                 |       |      |     |     |                    |
|                                               |     | 1704                                                                                |                  | Equipment                                   |             |                                 |       |      |     |     |                    |
|                                               |     | 1705                                                                                |                  | Other Fixed Assets                          |             |                                 |       |      |     |     |                    |
| <b>Subsidiary Ledger, Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                 | <b>Form Code</b> | <b>FORM TITLE</b>                           | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |
| <b>NONE REQUIRED</b>                          |     |                                                                                     | 431              | Expenditure Control Ledger                  |             | Author                          | Enc   | Ded  | Exp | Bal |                    |
|                                               |     |                                                                                     |                  |                                             |             |                                 |       |      |     |     |                    |
|                                               |     |                                                                                     | 432              | Income Control Ledger                       |             | Est                             | Rec   | Coll | Bal |     |                    |
|                                               |     |                                                                                     |                  |                                             |             |                                 |       |      |     |     |                    |
|                                               |     |                                                                                     | 433              | Income Clearance Control Ledger             |             | Coll                            | Trans | Ref  | Bal |     |                    |
|                                               |     |                                                                                     |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>Detail</b>                                 |     |                                                                                     | <b>Form Code</b> | <b>FORM TITLE</b>                           |             | <b>Affect</b>                   |       |      |     |     |                    |
|                                               |     |                                                                                     |                  |                                             |             | <b>Increase</b>                 |       |      |     |     | <b>Decrease</b>    |
|                                               |     |                                                                                     |                  |                                             |             |                                 |       |      |     |     |                    |
| <b>NOTES</b>                                  |     | (a) Amount of undepreciated balance written off.                                    |                  |                                             |             |                                 |       |      |     |     |                    |

TRANSACTION



DESCRIPTION

|                                              |                                     |                                                                                                                                |                                 |                                            |  |  |                   |                                 |       |      |     |     |                    |
|----------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------|--|--|-------------------|---------------------------------|-------|------|-----|-----|--------------------|
| <b>TITLE</b>                                 |                                     | <b>Collections: Treasurer's Receipt</b>                                                                                        |                                 |                                            |  |  |                   |                                 |       |      |     |     |                    |
| <b>DETAILS</b>                               |                                     | To record the clearance of monies deposited in a commercial bank to the credit of the State Treasurer into the State Treasury. |                                 |                                            |  |  |                   |                                 |       |      |     |     |                    |
| <b>Form Code</b>                             |                                     | <b>FORM TITLE</b>                                                                                                              |                                 |                                            |  |  |                   |                                 |       |      |     |     |                    |
| <b>Source Form</b>                           | 362                                 | Treasurer's Receipt                                                                                                            |                                 |                                            |  |  |                   |                                 |       |      |     |     |                    |
| <b>Register</b>                              | 416                                 | Deposit—Clearance Register                                                                                                     |                                 |                                            |  |  |                   |                                 |       |      |     |     |                    |
| <b>Code</b>                                  |                                     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                           |                                 |                                            |  |  |                   |                                 |       |      |     |     |                    |
| <b>Debits</b>                                |                                     | <b>Credits</b>                                                                                                                 |                                 |                                            |  |  |                   |                                 |       |      |     |     |                    |
| 1105                                         |                                     | 1104                                                                                                                           |                                 | Cash in Treasury<br>Treasury Cash Clearing |  |  |                   |                                 |       |      |     |     |                    |
| <b>General Ledger Control Account</b>        |                                     |                                                                                                                                |                                 |                                            |  |  |                   |                                 |       |      |     |     |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                                                                               | <b>FORM TITLE</b>               |                                            |  |  | <b>Note</b>       | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |     | <b>Trans Codes</b> |
|                                              | <b>NONE REQUIRED</b>                | 431                                                                                                                            | Expenditure Control Ledger      |                                            |  |  |                   | Author                          | Enc   | Ded  | Exp | Bal |                    |
|                                              |                                     | 432                                                                                                                            | Income Control Ledger           |                                            |  |  |                   | Est                             | Rec   | Coll | Bal |     |                    |
|                                              |                                     |                                                                                                                                |                                 |                                            |  |  |                   |                                 |       |      |     |     |                    |
|                                              |                                     | 433                                                                                                                            | Income Clearance Control Ledger |                                            |  |  |                   | Coll                            | Trans | Ref  | Bal |     |                    |
|                                              |                                     |                                                                                                                                |                                 |                                            |  |  |                   |                                 |       |      |     |     |                    |
|                                              |                                     | <b>Detail</b>                                                                                                                  | <b>Form Code</b>                | <b>FORM TITLE</b>                          |  |  |                   | <b>Affect</b>                   |       |      |     |     |                    |
|                                              | 441                                 |                                                                                                                                | Cash Clearing Ledger            |                                            |  |  | Increase Decrease |                                 |       |      |     |     |                    |
|                                              | <b>NOTES</b>                        |                                                                                                                                |                                 |                                            |  |  |                   |                                 |       |      |     |     |                    |

TRANSACTION

DESCRIPTION

TITLE

Interest and Investment Earnings Deposited by Treasurer

DETAILS

Interest and investment earnings collected and deposited directly by the State Treasurer are recorded in the General Fund.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1105

5105

5106

Cash in Treasury  
Interest Income  
Investment Earnings

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

X 432

Income Control Ledger

Est

Rec

Coll

Bal

3849

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Detail

Form Code

FORM TITLE

Affect  
Increase Decrease

NOTES

Documentation for entry is prepared by the State Treasurer's Office.



TRANSACTION



DESCRIPTION

|                                              |  |                                                                                                                                                                    |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
|----------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------|--|-------------|--|---------------------------------|--|------|--|--------------------|--|-------------------|--|--|--|
| <b>TITLE</b>                                 |  | <b>Cancelled State-dated Warrants are Recorded</b>                                                                                                                 |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
| <b>DETAILS</b>                               |  | Warrants reported as state-dated by the State Auditor and "cancelled" by the State Treasurer are recorded in the accounting entity responsible for their issuance. |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                                                                  |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
| <b>Source Form</b>                           |  | 391 Journal Voucher                                                                                                                                                |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
| <b>Register</b>                              |  | 419 General Register                                                                                                                                               |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
| <b>Code</b>                                  |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                               |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
| <b>Debits</b>                                |  | <b>Credits</b>                                                                                                                                                     |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
| 1105                                         |  | 2503                                                                                                                                                               |  | Cash in Treasury<br>Accountability for State-dated Warrants |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <b>Form Code</b>                                                                                                                                                   |  | <b>FORM TITLE</b>                                           |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |  |      |  | <b>Trans Codes</b> |  |                   |  |  |  |
| <b>NONE REQUIRED</b>                         |  | 431                                                                                                                                                                |  | Expenditure Control Ledger                                  |  | Author      |  | Enc                             |  | Ded  |  | Exp                |  | Bal               |  |  |  |
|                                              |  |                                                                                                                                                                    |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
|                                              |  | 432                                                                                                                                                                |  | Income Control Ledger                                       |  | Est         |  | Rec                             |  | Coll |  | Bal                |  |                   |  |  |  |
|                                              |  |                                                                                                                                                                    |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
|                                              |  | 433                                                                                                                                                                |  | Income Clearance Control Ledger                             |  | Coll        |  | Trans                           |  | Ref  |  | Bal                |  |                   |  |  |  |
|                                              |  |                                                                                                                                                                    |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                                                                   |  | <b>FORM TITLE</b>                                           |  |             |  |                                 |  |      |  |                    |  | <b>Affect</b>     |  |  |  |
|                                              |  |                                                                                                                                                                    |  |                                                             |  |             |  |                                 |  |      |  |                    |  | Increase Decrease |  |  |  |
|                                              |  |                                                                                                                                                                    |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |
| <b>NOTES</b>                                 |  | Agencies are to maintain a file of State-dated Warrant Notices to detail the balance in account 2503—Accountability for State-dated Warrants.                      |  |                                                             |  |             |  |                                 |  |      |  |                    |  |                   |  |  |  |



TRANSACTION

DESCRIPTION

|                                              |                                     |                                                                                                                                                                                      |                                    |                                 |                                 |        |      |     |     |                    |                 |
|----------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------|---------------------------------|--------|------|-----|-----|--------------------|-----------------|
| <b>TITLE</b>                                 |                                     | <b>Warrant Claims: Standard Disbursements</b>                                                                                                                                        |                                    |                                 |                                 |        |      |     |     |                    |                 |
| <b>DETAILS</b>                               |                                     | Claims requesting the issuance of warrants drawn on the Warrant Clearance Revolving Account for the purpose of disbursing monies properly accounted as a disbursement, are recorded. |                                    |                                 |                                 |        |      |     |     |                    |                 |
| <b>Form Code</b>                             |                                     | <b>FORM TITLE</b>                                                                                                                                                                    |                                    |                                 |                                 |        |      |     |     |                    |                 |
| <b>Source Form</b>                           | 321                                 | Standard Warrant Claim                                                                                                                                                               |                                    |                                 |                                 |        |      |     |     |                    |                 |
| <b>Register</b>                              | 413                                 | Disbursement Register                                                                                                                                                                |                                    |                                 |                                 |        |      |     |     |                    |                 |
| <b>Code</b>                                  |                                     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                                                 |                                    |                                 |                                 |        |      |     |     |                    |                 |
| <b>Debits</b>                                |                                     | <b>Credits</b>                                                                                                                                                                       |                                    |                                 |                                 |        |      |     |     |                    |                 |
| <b>General Ledger Control Account</b>        | 5201                                |                                                                                                                                                                                      | Support Expenditures               | } <b>a</b>                      |                                 |        |      |     |     |                    |                 |
|                                              | 5202                                |                                                                                                                                                                                      | Capital Outlay Expenditures        |                                 |                                 |        |      |     |     |                    |                 |
|                                              | 5203                                |                                                                                                                                                                                      | State Aid and Benefit Expenditures |                                 |                                 |        |      |     |     |                    |                 |
|                                              | 5204                                |                                                                                                                                                                                      | Local Assistance Expenditures      |                                 |                                 |        |      |     |     |                    |                 |
|                                              | 5205                                |                                                                                                                                                                                      | Grant Transfers                    |                                 |                                 |        |      |     |     |                    |                 |
|                                              | 5206                                |                                                                                                                                                                                      | Federal Grant Transfers            |                                 |                                 |        |      |     |     |                    |                 |
|                                              | 5207                                |                                                                                                                                                                                      | Fiduciary Disbursements            |                                 |                                 |        |      |     |     |                    |                 |
|                                              | 5208                                |                                                                                                                                                                                      | Operating Expenses                 |                                 |                                 |        |      |     |     |                    |                 |
|                                              | 5210                                |                                                                                                                                                                                      | Income Refunds                     |                                 |                                 |        |      |     |     |                    |                 |
|                                              | 5215                                |                                                                                                                                                                                      | Disbursements—Other                |                                 |                                 |        |      |     |     |                    |                 |
|                                              | 1105                                |                                                                                                                                                                                      | Cash in Treasury                   | } <b>b</b>                      |                                 |        |      |     |     |                    |                 |
| 2403                                         | 1803                                |                                                                                                                                                                                      | Reserve for Encumbrance            |                                 |                                 |        |      |     |     |                    |                 |
|                                              |                                     |                                                                                                                                                                                      | Encumbrances                       |                                 |                                 |        |      |     |     |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                                                                                                                                     | <b>FORM TITLE</b>                  | <b>Note</b>                     | <b>BALANCE COLUMNS AFFECTED</b> |        |      |     |     | <b>Trans Codes</b> |                 |
|                                              | <input type="checkbox"/>            | X                                                                                                                                                                                    | 431                                | Expenditure Control Ledger      | a                               | Author | Enc  | Ded | Exp | Bal                | 2958            |
|                                              | <input type="checkbox"/>            |                                                                                                                                                                                      |                                    |                                 | b                               |        |      |     | +   | -                  | 4859            |
|                                              | <input type="checkbox"/>            |                                                                                                                                                                                      | 432                                | Income Control Ledger           | Est                             | Rec    | Coll | Bal |     |                    |                 |
|                                              | <input type="checkbox"/>            |                                                                                                                                                                                      |                                    |                                 |                                 |        |      |     |     |                    |                 |
|                                              | <input type="checkbox"/>            |                                                                                                                                                                                      | 433                                | Income Clearance Control Ledger | Coll                            | Trans  | Ref  | Bal |     |                    |                 |
|                                              | <input type="checkbox"/>            |                                                                                                                                                                                      |                                    |                                 |                                 |        |      |     |     |                    |                 |
|                                              | <input type="checkbox"/>            |                                                                                                                                                                                      |                                    |                                 |                                 |        |      |     |     |                    |                 |
|                                              | <input type="checkbox"/>            |                                                                                                                                                                                      |                                    |                                 |                                 |        |      |     |     |                    |                 |
|                                              | <input type="checkbox"/>            |                                                                                                                                                                                      |                                    |                                 |                                 |        |      |     |     |                    |                 |
| <b>Detail</b>                                | <b>Form Code</b>                    | <b>FORM TITLE</b>                                                                                                                                                                    |                                    |                                 |                                 |        |      |     |     | <b>Affect</b>      |                 |
|                                              | 412                                 | Encumbrance Register                                                                                                                                                                 |                                    |                                 |                                 |        |      |     |     | <b>Increase</b>    | <b>Decrease</b> |
|                                              |                                     |                                                                                                                                                                                      |                                    |                                 |                                 |        |      |     |     |                    | b               |
| <b>NOTES</b>                                 |                                     | (a) Amount of recorded encumbrances liquidated if any.<br>(b) Amount of the claim.                                                                                                   |                                    |                                 |                                 |        |      |     |     |                    |                 |

TRANSACTION



DESCRIPTION

TITLE

Warrant Claims: Miscellaneous Assets/Prepayments

DETAILS

To record claims, requesting the issuance of warrants, submitted against an enterprise-type account wherein the disbursement is not properly accountable as an expenditure.

Form Code

FORM TITLE

Source Form

321

Standard Warrant Claim

Register

413

Disbursement Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1802  
1905

1105

Merchandise Inventory  
Other Prepayments  
Cash in Treasury

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

3859

+

-

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Detail

Form Code

FORM TITLE

Affect  
Increase Decrease

NOTES

TRANSACTION ▲

DESCRIPTION

TITLE

**Warrant Claims: Budgeted Income Refunds (Non-Clearance)**

DETAILS

Claims, requesting the issuance of warrants to refund income collected (budgeted) by a non-income collection clearance account, are recorded.

Source Form

Form Code

FORM TITLE

321

Standard Warrant Claim

Register

413

Disbursement Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

5210

1105

Income Refunds

Cash in Treasury

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

4859

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

TRANSACTION

DESCRIPTION

TITLE

**Warrant Claims: Non-Budgeted Income Refunds**

DETAILS

Claims, requesting the issuance of warrants to refund income collected (non-budgeted) by a non-income collection clearance account, are recorded.

Form Code

FORM TITLE

Source Form

321

Standard Warrant Claim

Register

413

Disbursement Register

Code

GENERAL CONTROL ACCOUNT TITLE

General Ledger Control Account

Debits

Credits

|      |                                       |
|------|---------------------------------------|
| 5101 | Revenue                               |
| 5102 | Operating Income                      |
| 5103 | Federal Grant and Cost Sharing Income |
| 5104 | Private Grant Income                  |
| 5105 | Interest Income                       |
| 5106 | Investment Earnings                   |
| 5107 | Fiduciary Income                      |
| 5109 | Bond Proceeds                         |
| 5110 | Asset Sale Proceeds                   |
| 5114 | Reimbursements                        |
| 5116 | Sinking Fund Contributions            |
| 5118 | Income—Other                          |
| 1105 | Cash in Treasury                      |

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

X 432

Income Control Ledger

Est

Rec

Coll

Bal

3948

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect  
Increase Decrease

NOTES

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                                                                                             |                                 |                                                |  |  |             |                                 |       |      |     |                   |                    |
|----------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------------|--|--|-------------|---------------------------------|-------|------|-----|-------------------|--------------------|
| <b>TITLE</b>                                 |     | <b>Warrant Claims: Income Refunds (Clearance)</b>                                                                           |                                 |                                                |  |  |             |                                 |       |      |     |                   |                    |
| <b>DETAILS</b>                               |     | Claims are issued requesting the issuance of warrants to refund income collected by a income collections clearance account. |                                 |                                                |  |  |             |                                 |       |      |     |                   |                    |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                                           |                                 |                                                |  |  |             |                                 |       |      |     |                   |                    |
| <b>Source Form</b>                           | 321 | Standard Warrant Claim                                                                                                      |                                 |                                                |  |  |             |                                 |       |      |     |                   |                    |
| <b>Register</b>                              | 413 | Disbursement Register                                                                                                       |                                 |                                                |  |  |             |                                 |       |      |     |                   |                    |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                        |                                 |                                                |  |  |             |                                 |       |      |     |                   |                    |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                                              |                                 |                                                |  |  |             |                                 |       |      |     |                   |                    |
| 5211                                         |     | 1105                                                                                                                        |                                 | Income Refunds — Clearance<br>Cash in Treasury |  |  |             |                                 |       |      |     |                   |                    |
| <b>General Ledger Control Account</b>        |     |                                                                                                                             |                                 |                                                |  |  |             |                                 |       |      |     |                   |                    |
| <input checked="" type="checkbox"/>          |     | <b>Form Code</b>                                                                                                            | <b>FORM TITLE</b>               |                                                |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                   | <b>Trans Codes</b> |
| <input checked="" type="checkbox"/>          |     | 431                                                                                                                         | Expenditure Control Ledger      |                                                |  |  |             | Author                          | Enc   | Ded  | Exp | Bel               | 4859               |
| <input checked="" type="checkbox"/>          |     | 432                                                                                                                         | Income Control Ledger           |                                                |  |  |             | Est                             | Rec   | Coll | Bel |                   |                    |
| <input checked="" type="checkbox"/>          |     | 433                                                                                                                         | Income Clearance Control Ledger |                                                |  |  |             | Coll                            | Trans | Ref  | Bel |                   | 3849               |
| <b>Subsidiary Ledger Transaction Control</b> |     |                                                                                                                             |                                 |                                                |  |  |             |                                 |       |      |     |                   |                    |
| <b>Detail</b>                                |     | <b>Form Code</b>                                                                                                            | <b>FORM TITLE</b>               |                                                |  |  |             |                                 |       |      |     | <b>Affect</b>     |                    |
|                                              |     |                                                                                                                             |                                 |                                                |  |  |             |                                 |       |      |     | Increase Decrease |                    |
| <b>NOTES</b>                                 |     |                                                                                                                             |                                 |                                                |  |  |             |                                 |       |      |     |                   |                    |



TRANSACTION



DESCRIPTION

|                                              |                                     |                                                                                                              |                                        |                               |  |             |                                 |              |             |            |                 |                    |
|----------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------|--|-------------|---------------------------------|--------------|-------------|------------|-----------------|--------------------|
| <b>TITLE</b>                                 |                                     | <b>Warrant Claims: Enterprise Capital Outlay</b>                                                             |                                        |                               |  |             |                                 |              |             |            |                 |                    |
| <b>DETAILS</b>                               |                                     | Claims, requesting the issuance of warrants, wherein the amount expended is to be capitalized, are recorded. |                                        |                               |  |             |                                 |              |             |            |                 |                    |
| <b>Form Code</b>                             |                                     | <b>FORM TITLE</b>                                                                                            |                                        |                               |  |             |                                 |              |             |            |                 |                    |
| <b>Source Form</b>                           | 321                                 | Standard Warrant Claim                                                                                       |                                        |                               |  |             |                                 |              |             |            |                 |                    |
| <b>Register</b>                              | 413                                 | Disbursement Register                                                                                        |                                        |                               |  |             |                                 |              |             |            |                 |                    |
| <b>Code</b>                                  |                                     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                         |                                        |                               |  |             |                                 |              |             |            |                 |                    |
| <b>Debits</b>                                |                                     | <b>Credits</b>                                                                                               |                                        |                               |  |             |                                 |              |             |            |                 |                    |
| 1701                                         |                                     |                                                                                                              |                                        | Land                          |  |             |                                 |              |             |            |                 |                    |
| 1702                                         |                                     |                                                                                                              |                                        | Buildings                     |  |             |                                 |              |             |            |                 |                    |
| 1703                                         |                                     |                                                                                                              |                                        | Other Improvements            |  |             |                                 |              |             |            |                 |                    |
| 1704                                         |                                     |                                                                                                              |                                        | Equipment                     |  |             |                                 |              |             |            |                 |                    |
| 1705                                         |                                     |                                                                                                              |                                        | Other Fixed Assets            |  |             |                                 |              |             |            |                 |                    |
| 1706                                         |                                     |                                                                                                              |                                        | Construction Work in Progress |  |             |                                 |              |             |            |                 |                    |
|                                              |                                     | 1105                                                                                                         |                                        | Cash in Treasury              |  |             |                                 |              |             |            |                 |                    |
| <b>General Ledger Control Account</b>        |                                     |                                                                                                              |                                        |                               |  |             |                                 |              |             |            |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                                                             | <b>FORM TITLE</b>                      |                               |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |            |                 | <b>Trans Codes</b> |
|                                              | <input type="checkbox"/>            | <b>431</b>                                                                                                   | <b>Expenditure Control Ledger</b>      |                               |  |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b> | <b>Bal</b>      |                    |
|                                              | <input type="checkbox"/>            |                                                                                                              |                                        |                               |  |             |                                 |              | +           |            | -               | 3859               |
|                                              | <input type="checkbox"/>            |                                                                                                              |                                        |                               |  |             |                                 |              |             |            |                 |                    |
|                                              | <input type="checkbox"/>            | <b>432</b>                                                                                                   | <b>Income Control Ledger</b>           |                               |  |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b> |                 |                    |
|                                              | <input type="checkbox"/>            |                                                                                                              |                                        |                               |  |             |                                 |              |             |            |                 |                    |
|                                              | <input type="checkbox"/>            |                                                                                                              |                                        |                               |  |             |                                 |              |             |            |                 |                    |
|                                              | <input type="checkbox"/>            | <b>433</b>                                                                                                   | <b>Income Clearance Control Ledger</b> |                               |  |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b> |                 |                    |
|                                              | <input type="checkbox"/>            |                                                                                                              |                                        |                               |  |             |                                 |              |             |            |                 |                    |
|                                              | <input type="checkbox"/>            |                                                                                                              |                                        |                               |  |             |                                 |              |             |            |                 |                    |
| <b>Detail</b>                                | <input type="checkbox"/>            | <b>Form Code</b>                                                                                             | <b>FORM TITLE</b>                      |                               |  |             |                                 |              |             |            | <b>Affect</b>   |                    |
|                                              | <input type="checkbox"/>            |                                                                                                              |                                        |                               |  |             |                                 |              |             |            | <b>Increase</b> | <b>Decrease</b>    |
|                                              | <input type="checkbox"/>            |                                                                                                              |                                        |                               |  |             |                                 |              |             |            |                 |                    |
| <b>NOTES</b>                                 |                                     | Items purchased are to be recorded in the Property Subsidiary Ledger.                                        |                                        |                               |  |             |                                 |              |             |            |                 |                    |



TRANSACTION

DESCRIPTION

TITLE

**Payroll Claim: Non-Central Payroll**

DETAILS

Requests to disburse payroll warrants directly from an appropriation (rather than from the Payroll Revolving Account) are recorded.

Form Code

FORM TITLE

Source Form

322

Payroll Claim

Register

413

Disbursement Register

General Ledger Control Account

Code

GENERAL CONTROL ACCOUNT TITLE

Debits

Credits

2403

1803

Reserve for Encumbrances

Encumbrances

(a)

5201

Support Expenditures

5202

Capital Outlay Expenditures

5207

Fiduciary Disbursements

(b)

5208

Operating Expenses

5216

Disbursements—Other

1105

Cash in Treasury

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

a

Author

Enc

Ded

Exp

Bal

2958

b

+

—

4859

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

(a) Amount encumbered.

(b) Total amount of claim.

TRANSACTION ▲

DESCRIPTION

TITLE

**Warrant Claims: Short-Term Investments <sup>(a)</sup>**

DETAILS

Claims, requesting the issuance of warrants to purchase short-term investments, are recorded.

Form Code

FORM TITLE

Source Form

321

Standard Warrant Claim

Register

413

Disbursement Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1613

Federal Securities at Cost

1605

State Securities at Cost

1607

Local Government Securities at Cost

1609

Other Investments at Cost

1611

Interest Purchased

1105

Cash in Treasury

Subsidiary Ledger Transaction Control Detail

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

(a) Short-term investments, as defined by current administrative regulations, are to be recorded at cost and, consequently, premiums or discounts will not be amortized or accumulated.

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                                                                                       |                      |                                      |                                        |            |             |                                 |                 |                 |  |               |                    |
|----------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------|----------------------------------------|------------|-------------|---------------------------------|-----------------|-----------------|--|---------------|--------------------|
| <b>TITLE</b>                                 |  | <b>Warrant Claims: Long-Term Investments</b>                                                                                                                                                          |                      |                                      |                                        |            |             |                                 |                 |                 |  |               |                    |
| <b>DETAILS</b>                               |  | Claims, requesting the issuance of warrants to purchase long-term investments, are recorded.                                                                                                          |                      |                                      |                                        |            |             |                                 |                 |                 |  |               |                    |
| <b>Source Form</b>                           |  | Form Code                                                                                                                                                                                             |                      | FORM TITLE                           |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  | 321                                                                                                                                                                                                   |                      | Standard Warrant Claim               |                                        |            |             |                                 |                 |                 |  |               |                    |
| <b>Register</b>                              |  | 413                                                                                                                                                                                                   |                      | Disbursement Register                |                                        |            |             |                                 |                 |                 |  |               |                    |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                                                                                           |                      | <b>GENERAL CONTROL ACCOUNT TITLE</b> |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  | <b>Debits</b>                                                                                                                                                                                         | <b>Credits</b>       |                                      |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  | 1601                                                                                                                                                                                                  |                      | Mortgages                            |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  | 1602                                                                                                                                                                                                  |                      | Federal Securities at Par            |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  | 1604                                                                                                                                                                                                  |                      | State Securities at Par              |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  | 1606                                                                                                                                                                                                  |                      | Local Government Securities at Par   |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  |                                                                                                                                                                                                       |                      | Other Investments at Par             |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  |                                                                                                                                                                                                       |                      | Unamortized Premiums (a)             |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  |                                                                                                                                                                                                       |                      | Interest Purchased                   |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  | 1105                                                                                                                                                                                                  |                      | Cash in Treasury                     |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  | 2501                                                                                                                                                                                                  |                      | Unaccumulated Bond Discounts (b)     |                                        |            |             |                                 |                 |                 |  |               |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                                                                                   | <b>Form Code</b>     | <b>FORM TITLE</b>                    |                                        |            | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |                 |                 |  |               | <b>Trans Codes</b> |
|                                              |  |                                                                                                                                                                                                       |                      |                                      | <b>Author</b>                          | <b>Enc</b> | <b>Ded</b>  | <b>Exp</b>                      | <b>Bel</b>      |                 |  |               |                    |
|                                              |  |                                                                                                                                                                                                       | <b>NONE REQUIRED</b> | 431                                  | <b>Expenditure Control Ledger</b>      |            |             |                                 |                 |                 |  |               |                    |
|                                              |  |                                                                                                                                                                                                       |                      | 432                                  | <b>Income Control Ledger</b>           |            | <b>Est</b>  | <b>Rec</b>                      | <b>Coll</b>     | <b>Bal</b>      |  |               |                    |
|                                              |  |                                                                                                                                                                                                       |                      |                                      |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  |                                                                                                                                                                                                       |                      |                                      |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  |                                                                                                                                                                                                       |                      | 433                                  | <b>Income Clearance Control Ledger</b> |            | <b>Coll</b> | <b>Trens</b>                    | <b>Ref</b>      | <b>Bel</b>      |  |               |                    |
|                                              |  |                                                                                                                                                                                                       |                      |                                      |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  |                                                                                                                                                                                                       |                      |                                      |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  |                                                                                                                                                                                                       | <b>Form Code</b>     | <b>FORM TITLE</b>                    |                                        |            |             |                                 |                 |                 |  | <b>Affect</b> |                    |
|                                              |  |                                                                                                                                                                                                       |                      |                                      |                                        |            |             |                                 | <b>Increase</b> | <b>Decrease</b> |  |               |                    |
|                                              |  |                                                                                                                                                                                                       |                      |                                      |                                        |            |             |                                 |                 |                 |  |               |                    |
|                                              |  |                                                                                                                                                                                                       |                      |                                      |                                        |            |             |                                 |                 |                 |  |               |                    |
| <b>NOTES</b>                                 |  | (a) Amount paid for investments in excess of their par value (excluding accrued interest purchased).<br>(b) Amount by which par value exceeds the amount paid (excluding accrued interest purchased). |                      |                                      |                                        |            |             |                                 |                 |                 |  |               |                    |

TRANSACTION ▲

DESCRIPTION

|                                       |     |                                                                                                               |           |                                 |  |  |      |                          |       |      |     |                   |      |
|---------------------------------------|-----|---------------------------------------------------------------------------------------------------------------|-----------|---------------------------------|--|--|------|--------------------------|-------|------|-----|-------------------|------|
| TITLE                                 |     | Bond Principal and Interest Payments: Sinking Fund Account                                                    |           |                                 |  |  |      |                          |       |      |     |                   |      |
| DETAILS                               |     | To record bond principal and interest paid directly from a Sinking Fund account (not through a fiscal agent). |           |                                 |  |  |      |                          |       |      |     |                   |      |
| Form Code                             |     | FORM TITLE                                                                                                    |           |                                 |  |  |      |                          |       |      |     |                   |      |
| Source Form                           | 321 | Standard Warrant Claim                                                                                        |           |                                 |  |  |      |                          |       |      |     |                   |      |
| Register                              | 413 | Disbursement Register                                                                                         |           |                                 |  |  |      |                          |       |      |     |                   |      |
| Code                                  |     | GENERAL CONTROL ACCOUNT TITLE                                                                                 |           |                                 |  |  |      |                          |       |      |     |                   |      |
| Debits                                |     | Credits                                                                                                       |           |                                 |  |  |      |                          |       |      |     |                   |      |
| 5212                                  |     |                                                                                                               |           | Bond Principal Payments         |  |  |      |                          |       |      |     |                   |      |
| 5213                                  |     | 1105                                                                                                          |           | Bond Interest Expense           |  |  |      |                          |       |      |     |                   |      |
|                                       |     |                                                                                                               |           | Cash in Treasury                |  |  |      |                          |       |      |     |                   |      |
| General Ledger Control Account        |     |                                                                                                               |           |                                 |  |  |      |                          |       |      |     |                   |      |
| Subsidiary Ledger Transaction Control |     | ✓                                                                                                             | Form Code | FORM TITLE                      |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes       |      |
|                                       |     | X                                                                                                             | 431       | Expenditure Control Ledger      |  |  |      | Author                   | Enc   | Ded  | Exp | Bal               | 4859 |
|                                       |     |                                                                                                               | 432       | Income Control Ledger           |  |  |      | Est                      | Rec   | Coll | Bel |                   |      |
|                                       |     |                                                                                                               | 433       | Income Clearance Control Ledger |  |  |      | Coll                     | Trans | Ref  | Bal |                   |      |
| Detail                                |     |                                                                                                               | Form Code | FORM TITLE                      |  |  |      |                          |       |      |     | Affect            |      |
|                                       |     |                                                                                                               |           |                                 |  |  |      |                          |       |      |     | Increase Decrease |      |
|                                       |     |                                                                                                               |           |                                 |  |  |      |                          |       |      |     |                   |      |
| NOTES                                 |     |                                                                                                               |           |                                 |  |  |      |                          |       |      |     |                   |      |

TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                                                                                       |                                 |                                           |             |                                 |      |     |     |                 |                    |
|----------------------------------------------|-----|-----------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------|-------------|---------------------------------|------|-----|-----|-----------------|--------------------|
| <b>TITLE</b>                                 |     | <b>Warrant Claim: Condemnation Deposit</b>                                                                            |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>DETAILS</b>                               |     | Claims, requesting the issuance of warrants to establish deposits required in condemnation proceedings, are recorded. |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                                     |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>Source Form</b>                           | 321 | Standard Warrant Claim                                                                                                |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>Register</b>                              | 413 | Disbursement Register                                                                                                 |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                  |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                                        |                                 |                                           |             |                                 |      |     |     |                 |                    |
| 1403                                         |     | 1105                                                                                                                  |                                 | Condemnation Deposits<br>Cash in Treasury |             |                                 |      |     |     |                 |                    |
| <b>General Ledger Control Account</b>        |     |                                                                                                                       |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <input checked="" type="checkbox"/>          |     | <b>Form Code</b>                                                                                                      | <b>FORM TITLE</b>               |                                           | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |      |     |     |                 | <b>Trans Codes</b> |
| <input checked="" type="checkbox"/>          |     | 431                                                                                                                   | Expenditure Control Ledger      |                                           | Author      | Enc                             | Ded  | Exp | Bel | 3859            |                    |
| <input checked="" type="checkbox"/>          |     | 432                                                                                                                   | Income Control Ledger           |                                           | Est         | Rec                             | Coll | Bel |     |                 |                    |
| <input checked="" type="checkbox"/>          |     | 433                                                                                                                   | Income Clearance Control Ledger |                                           | Coll        | Trens                           | Ref  | Bel |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |     |                                                                                                                       |                                 |                                           |             |                                 |      |     |     |                 |                    |
| <b>Detail</b>                                |     | <b>Form Code</b>                                                                                                      | <b>FORM TITLE</b>               |                                           |             |                                 |      |     |     | <b>Affect</b>   |                    |
|                                              |     |                                                                                                                       |                                 |                                           |             |                                 |      |     |     | <b>Increase</b> | <b>Decrease</b>    |
| <b>NOTES</b>                                 |     |                                                                                                                       |                                 |                                           |             |                                 |      |     |     |                 |                    |



TRANSACTION

DESCRIPTION

|                                              |     |                                                                                                    |                                 |                                       |             |                                 |       |      |     |                 |                    |
|----------------------------------------------|-----|----------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------|-------------|---------------------------------|-------|------|-----|-----------------|--------------------|
| <b>TITLE</b>                                 |     | <b>Warrant Claims: Prior Year Accrual Liquidations</b>                                             |                                 |                                       |             |                                 |       |      |     |                 |                    |
| <b>DETAILS</b>                               |     | Claims are filed requesting the issuance of warrants to pay valid obligations accrued at year-end. |                                 |                                       |             |                                 |       |      |     |                 |                    |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                                  |                                 |                                       |             |                                 |       |      |     |                 |                    |
| <b>Source Form</b>                           | 321 | Standard Warrant Claim                                                                             |                                 |                                       |             |                                 |       |      |     |                 |                    |
| <b>Register</b>                              | 413 | Disbursement Register                                                                              |                                 |                                       |             |                                 |       |      |     |                 |                    |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                               |                                 |                                       |             |                                 |       |      |     |                 |                    |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                                     |                                 |                                       |             |                                 |       |      |     |                 |                    |
| 2301                                         |     |                                                                                                    |                                 | Accrued Support Expenditures          |             |                                 |       |      |     |                 |                    |
| 2302                                         |     |                                                                                                    |                                 | Accrued Capital Outlay Expenditures   |             |                                 |       |      |     |                 |                    |
| 2303                                         |     |                                                                                                    |                                 | Accrued State Aid and Benefits        |             |                                 |       |      |     |                 |                    |
| 2304                                         |     |                                                                                                    |                                 | Accrued Local Assistance Expenditures |             |                                 |       |      |     |                 |                    |
| 2305                                         |     |                                                                                                    |                                 | Accrued State Grants                  |             |                                 |       |      |     |                 |                    |
| 2306                                         |     |                                                                                                    |                                 | Accrued Federal Grant Transfers       |             |                                 |       |      |     |                 |                    |
| 2307                                         |     |                                                                                                    |                                 | Accrued Fiduciary Disbursements       |             |                                 |       |      |     |                 |                    |
| 2308                                         |     |                                                                                                    |                                 | Accrued Operating Expenses            |             |                                 |       |      |     |                 |                    |
| 2309                                         |     |                                                                                                    |                                 | Accrued Transfers—Out                 |             |                                 |       |      |     |                 |                    |
| 2310                                         |     |                                                                                                    |                                 | Accrued Income Refunds                |             |                                 |       |      |     |                 |                    |
| 2311                                         |     |                                                                                                    |                                 | Accrued Income Refunds—Clearance      |             |                                 |       |      |     |                 |                    |
| 2315                                         |     | 1105                                                                                               |                                 | Accrued Disbursements—Other           |             |                                 |       |      |     |                 |                    |
|                                              |     |                                                                                                    |                                 | Cash in Treasury                      |             |                                 |       |      |     |                 |                    |
| <input checked="" type="checkbox"/>          |     | <b>Form Code</b>                                                                                   | <b>FORM TITLE</b>               |                                       | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                 | <b>Trans Codes</b> |
| <b>NONE REQUIRED</b>                         |     | 431                                                                                                | Expenditure Control Ledger      |                                       |             | Author                          | Enc   | Ded  | Exp | Bal             |                    |
|                                              |     | 432                                                                                                | Income Control Ledger           |                                       |             | Est                             | Rec   | Coll | Bel |                 |                    |
|                                              |     | 433                                                                                                | Income Clearance Control Ledger |                                       |             | Coll                            | Trans | Ref  | Bal |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |     | <b>Form Code</b>                                                                                   | <b>FORM TITLE</b>               |                                       |             |                                 |       |      |     | <b>Affect</b>   |                    |
| <b>Detail</b>                                |     |                                                                                                    |                                 |                                       |             |                                 |       |      |     | <b>Increase</b> | <b>Decrease</b>    |
| <b>NOTES</b>                                 |     |                                                                                                    |                                 |                                       |             |                                 |       |      |     |                 |                    |



TRANSACTION

DESCRIPTION

|                                              |                         |                                                                                                                               |                                     |                                      |                   |  |  |  |        |                          |      |     |     |             |
|----------------------------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------|-------------------|--|--|--|--------|--------------------------|------|-----|-----|-------------|
| <b>TITLE</b>                                 |                         | <b>Warrant Claims: Accounts Payable</b>                                                                                       |                                     |                                      |                   |  |  |  |        |                          |      |     |     |             |
| <b>DETAILS</b>                               |                         | Claims, requesting the issuance of warrants, wherein previously recorded accounts payable are being liquidated, are recorded. |                                     |                                      |                   |  |  |  |        |                          |      |     |     |             |
| <b>Source Form</b>                           |                         | Form Code                                                                                                                     |                                     | FORM TITLE                           |                   |  |  |  |        |                          |      |     |     |             |
|                                              |                         | 321                                                                                                                           |                                     | Standard Warrant Claim               |                   |  |  |  |        |                          |      |     |     |             |
| <b>Register</b>                              |                         | 413                                                                                                                           |                                     | Disbursement Register                |                   |  |  |  |        |                          |      |     |     |             |
| <b>General Ledger Control Account</b>        |                         | <b>Code</b>                                                                                                                   |                                     | <b>GENERAL CONTROL ACCOUNT TITLE</b> |                   |  |  |  |        |                          |      |     |     |             |
|                                              |                         | <b>Debits</b>                                                                                                                 | <b>Credits</b>                      |                                      |                   |  |  |  |        |                          |      |     |     |             |
|                                              |                         | 2101                                                                                                                          | 1105                                | Accounts Payable<br>Cash in Treasury |                   |  |  |  |        |                          |      |     |     |             |
| <b>Subsidiary Ledger Transaction Control</b> |                         | <b>NONE REQUIRED</b>                                                                                                          | <input checked="" type="checkbox"/> | Form Code                            | FORM TITLE        |  |  |  | Note   | BALANCE COLUMNS AFFECTED |      |     |     | Trans Codes |
|                                              |                         |                                                                                                                               | 431                                 | Expenditure Control Ledger           |                   |  |  |  | Author | Enc                      | Ded  | Exp | Bal |             |
|                                              |                         |                                                                                                                               | 432                                 | Income Control Ledger                |                   |  |  |  | Est    | Rec                      | Coll | Bal |     |             |
|                                              |                         |                                                                                                                               | 433                                 | Income Clearance Control Ledger      |                   |  |  |  | Coll   | Trans                    | Ref  | Bal |     |             |
|                                              |                         |                                                                                                                               |                                     |                                      |                   |  |  |  |        |                          |      |     |     |             |
|                                              |                         |                                                                                                                               |                                     |                                      |                   |  |  |  |        |                          |      |     |     |             |
|                                              |                         | <b>Detail</b>                                                                                                                 |                                     | Form Code                            | FORM TITLE        |  |  |  | Affect |                          |      |     |     |             |
| 443                                          | Accounts Payable Ledger |                                                                                                                               |                                     |                                      | Increase Decrease |  |  |  | X      |                          |      |     |     |             |
| <b>NOTES</b>                                 |                         |                                                                                                                               |                                     |                                      |                   |  |  |  |        |                          |      |     |     |             |

TRANSACTION

DESCRIPTION

|                                       |     |                                                                      |           |                                       |  |  |  |      |                          |       |      |     |             |          |
|---------------------------------------|-----|----------------------------------------------------------------------|-----------|---------------------------------------|--|--|--|------|--------------------------|-------|------|-----|-------------|----------|
| TITLE                                 |     | Bond Retirement: Fiscal Agent Fees                                   |           |                                       |  |  |  |      |                          |       |      |     |             |          |
| DETAILS                               |     | Payments are made to Fiscal Agents for applicable Fiscal Agent fees. |           |                                       |  |  |  |      |                          |       |      |     |             |          |
| Form Code                             |     | FORM TITLE                                                           |           |                                       |  |  |  |      |                          |       |      |     |             |          |
| Source Form                           | 351 | Treasurer's Check Issued Summary                                     |           |                                       |  |  |  |      |                          |       |      |     |             |          |
| Register                              | 417 | Treasurer's Check—Agency Warrant Register                            |           |                                       |  |  |  |      |                          |       |      |     |             |          |
| Code                                  |     | GENERAL CONTROL ACCOUNT TITLE                                        |           |                                       |  |  |  |      |                          |       |      |     |             |          |
| Debits                                |     | Credits                                                              |           |                                       |  |  |  |      |                          |       |      |     |             |          |
| 5214                                  |     | 1105                                                                 |           | Fiscal Agent Fees<br>Cash in Treasury |  |  |  |      |                          |       |      |     |             |          |
| General Ledger Control Account        |     |                                                                      |           |                                       |  |  |  |      |                          |       |      |     |             |          |
| Subsidiary Ledger Transaction Control |     | ✓                                                                    | Form Code | FORM TITLE                            |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
|                                       |     | X                                                                    | 431       | Expenditure Control Ledger            |  |  |  |      | Author                   | Enc   | Ded  | Exp | Bal         | 4859     |
|                                       |     |                                                                      | 432       | Income Control Ledger                 |  |  |  |      | Est                      | Rec   | Coll | Bal |             |          |
|                                       |     |                                                                      | 433       | Income Clearance Control Ledger       |  |  |  |      | Coll                     | Trans | Ref  | Bal |             |          |
| Detail                                |     |                                                                      | Form Code | FORM TITLE                            |  |  |  |      |                          |       |      |     | Affect      |          |
|                                       |     |                                                                      |           |                                       |  |  |  |      |                          |       |      |     | Increase    | Decrease |
|                                       |     |                                                                      |           |                                       |  |  |  |      |                          |       |      |     |             |          |
| NOTES                                 |     |                                                                      |           |                                       |  |  |  |      |                          |       |      |     |             |          |

TRANSACTION

DESCRIPTION

TITLE

Bond Retirement: Transfers to Fiscal Agents

DETAILS

Cash is transferred to a fiscal agent to provide for the retirement of bonds outstanding.

Form Code

FORM TITLE

Source Form

351

Treasurer's Check Issued Summary

Register

417

Treasurer's Check—Agency Warrant Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1903

1105

Advances to Fiscal Agents  
Cash in Treasury

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

3859

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

|                                       |                                                                                             | TRANSACTION ▲ |                                          | DESCRIPTION |      |                          |       |      |          |             |      |
|---------------------------------------|---------------------------------------------------------------------------------------------|---------------|------------------------------------------|-------------|------|--------------------------|-------|------|----------|-------------|------|
| TITLE                                 | Treasurer's Interest Charges                                                                |               |                                          |             |      |                          |       |      |          |             |      |
|                                       | Interest paid by the Treasurer on registered warrants is charged to the General Fund.       |               |                                          |             |      |                          |       |      |          |             |      |
| DETAILS                               | Form Code                                                                                   |               | FORM TITLE                               |             |      |                          |       |      |          |             |      |
|                                       | 391                                                                                         |               | Journal Voucher                          |             |      |                          |       |      |          |             |      |
| Source Form                           | 419                                                                                         |               | General Register                         |             |      |                          |       |      |          |             |      |
|                                       | Register                                                                                    |               |                                          |             |      |                          |       |      |          |             |      |
| General Ledger Control Account        | Code                                                                                        |               | GENERAL CONTROL ACCOUNT TITLE            |             |      |                          |       |      |          |             |      |
|                                       | Debits                                                                                      | Credits       |                                          |             |      |                          |       |      |          |             |      |
|                                       | 5201                                                                                        | 1105          | Support Expenditures<br>Cash in Treasury |             |      |                          |       |      |          |             |      |
|                                       |                                                                                             |               |                                          |             |      |                          |       |      |          |             |      |
| Subsidiary Ledger Transaction Control | ✓                                                                                           | Form Code     | FORM TITLE                               |             | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                       | X                                                                                           | 431           | Expenditure Control Ledger               |             |      | Author                   | Enc   | Ded  | Exp      | Bal         | 4859 |
|                                       |                                                                                             |               |                                          |             |      |                          |       |      | +        | -           |      |
|                                       |                                                                                             |               |                                          |             |      |                          |       |      |          |             |      |
|                                       |                                                                                             | 432           | Income Control Ledger                    |             |      | Est                      | Rec   | Coll | Bal      |             |      |
|                                       |                                                                                             |               |                                          |             |      |                          |       |      |          |             |      |
|                                       |                                                                                             | 433           | Income Clearance Control Ledger          |             |      | Coll                     | Trans | Ref  | Bal      |             |      |
|                                       |                                                                                             |               |                                          |             |      |                          |       |      |          |             |      |
|                                       |                                                                                             |               |                                          |             |      |                          |       |      |          |             |      |
|                                       |                                                                                             |               |                                          |             |      |                          |       |      |          |             |      |
| Detail                                | Form Code                                                                                   | FORM TITLE    |                                          |             |      |                          |       |      | Affect   |             |      |
|                                       |                                                                                             |               |                                          |             |      |                          |       |      | Increase | Decrease    |      |
|                                       |                                                                                             |               |                                          |             |      |                          |       |      |          |             |      |
| NOTES                                 | A special appropriation will be required against which to charge interest where applicable. |               |                                          |             |      |                          |       |      |          |             |      |
|                                       |                                                                                             |               |                                          |             |      |                          |       |      |          |             |      |

TRANSACTION ▲

DESCRIPTION

|                                              |                         |                                                                                                                                                                          |                  |                                        |  |  |  |             |                                 |              |             |                 |                    |  |
|----------------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------------------------------|--|--|--|-------------|---------------------------------|--------------|-------------|-----------------|--------------------|--|
| <b>TITLE</b>                                 |                         | <b>Transfers: To Payroll Revolving Account</b>                                                                                                                           |                  |                                        |  |  |  |             |                                 |              |             |                 |                    |  |
| <b>DETAILS</b>                               |                         | Details, requesting the issuance of payroll warrants, distribution of employee withholdings and employee payroll costs from the Payroll Revolving Account, are recorded. |                  |                                        |  |  |  |             |                                 |              |             |                 |                    |  |
| <b>Source Form</b>                           |                         | Form Code                                                                                                                                                                |                  | FORM TITLE                             |  |  |  |             |                                 |              |             |                 |                    |  |
| <b>Register</b>                              |                         | 418                                                                                                                                                                      |                  | No Warrant Transfer Register           |  |  |  |             |                                 |              |             |                 |                    |  |
| <b>General Ledger Control Account</b>        |                         | <b>Code</b>                                                                                                                                                              |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>   |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              |                         | <b>Debits</b>                                                                                                                                                            | <b>Credits</b>   |                                        |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              |                         | 2403                                                                                                                                                                     | 1803             | Reserve for Encumbrances               |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              |                         | 5201                                                                                                                                                                     |                  | Encumbrances                           |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              |                         | 5202                                                                                                                                                                     |                  | Support Expenditures                   |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              |                         | 5207                                                                                                                                                                     |                  | Capital Outlay Expenditures            |  |  |  |             |                                 |              |             |                 |                    |  |
| 5208                                         | Fiduciary Disbursements |                                                                                                                                                                          |                  |                                        |  |  |  |             |                                 |              |             |                 |                    |  |
| 5215                                         | 1105                    | Operating Expenses                                                                                                                                                       |                  |                                        |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              |                         | Disbursements—Other                                                                                                                                                      |                  |                                        |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              |                         |                                                                                                                                                                          |                  | Cash in Treasury                       |  |  |  |             |                                 |              |             |                 |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> |                         | <input checked="" type="checkbox"/>                                                                                                                                      | <b>Form Code</b> | <b>FORM TITLE</b>                      |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |                 | <b>Trans Codes</b> |  |
|                                              |                         | <input type="checkbox"/>                                                                                                                                                 | <b>431</b>       | <b>Expenditure Control Ledger</b>      |  |  |  | a           | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b>      | <b>Bal</b>         |  |
|                                              |                         | <input type="checkbox"/>                                                                                                                                                 |                  |                                        |  |  |  | b           |                                 |              |             |                 |                    |  |
|                                              |                         | <input type="checkbox"/>                                                                                                                                                 | <b>432</b>       | <b>Income Control Ledger</b>           |  |  |  |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b>      |                    |  |
|                                              |                         | <input type="checkbox"/>                                                                                                                                                 |                  |                                        |  |  |  |             |                                 |              |             |                 |                    |  |
|                                              |                         | <input type="checkbox"/>                                                                                                                                                 | <b>433</b>       | <b>Income Clearance Control Ledger</b> |  |  |  |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b>      |                    |  |
| <b>Detail</b>                                |                         | <input type="checkbox"/>                                                                                                                                                 | <b>Form Code</b> | <b>FORM TITLE</b>                      |  |  |  |             |                                 |              |             | <b>Affect</b>   |                    |  |
|                                              |                         | <input type="checkbox"/>                                                                                                                                                 |                  |                                        |  |  |  |             |                                 |              |             | <b>Increase</b> | <b>Decrease</b>    |  |
| <b>NOTES</b>                                 |                         | (a) Amount of salary encumbered.<br>(b) Total amount.                                                                                                                    |                  |                                        |  |  |  |             |                                 |              |             |                 |                    |  |



TRANSACTION

DESCRIPTION

|                                       |  |                                                                                                                                        |            |                                   |  |  |      |                          |       |      |     |          |             |
|---------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------------------|--|--|------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                 |  | Authorized Transfers—Out                                                                                                               |            |                                   |  |  |      |                          |       |      |     |          |             |
| DETAILS                               |  | Transfers, not properly accounted as an advance, loan or payment, are transferred from one accounting entity to another as authorized. |            |                                   |  |  |      |                          |       |      |     |          |             |
| Form Code                             |  | FORM TITLE                                                                                                                             |            |                                   |  |  |      |                          |       |      |     |          |             |
| Source Form                           |  | 331 No Warrant Transfer of Funds (Out)                                                                                                 |            |                                   |  |  |      |                          |       |      |     |          |             |
| Register                              |  | 418 No Warrant Transfer Register                                                                                                       |            |                                   |  |  |      |                          |       |      |     |          |             |
| General Ledger Control Account        |  | Code                                                                                                                                   |            | GENERAL CONTROL ACCOUNT TITLE     |  |  |      |                          |       |      |     |          |             |
|                                       |  | Debits                                                                                                                                 | Credits    |                                   |  |  |      |                          |       |      |     |          |             |
|                                       |  | 5209                                                                                                                                   | 1105       | Transfers—Out<br>Cash in Treasury |  |  |      |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control |  | ✓                                                                                                                                      | Form Code  | FORM TITLE                        |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                       |  | X                                                                                                                                      | 431        | Expenditure Control Ledger        |  |  |      | Author                   | Enc   | Ded  | Exp | Bal      | 4859        |
|                                       |  |                                                                                                                                        |            |                                   |  |  |      |                          |       |      | +   | —        |             |
|                                       |  |                                                                                                                                        | 432        | Income Control Ledger             |  |  |      | Est                      | Rec   | Coll | Bal |          |             |
|                                       |  |                                                                                                                                        |            |                                   |  |  |      |                          |       |      |     |          |             |
|                                       |  |                                                                                                                                        | 433        | Income Clearance Control Ledger   |  |  |      | Coll                     | Trans | Ref  | Bal |          |             |
|                                       |  |                                                                                                                                        |            |                                   |  |  |      |                          |       |      |     |          |             |
| Detail                                |  | Form Code                                                                                                                              | FORM TITLE |                                   |  |  |      |                          |       |      |     | Affect   |             |
|                                       |  |                                                                                                                                        |            |                                   |  |  |      |                          |       |      |     | Increase | Decrease    |
|                                       |  |                                                                                                                                        |            |                                   |  |  |      |                          |       |      |     |          |             |
| NOTES                                 |  |                                                                                                                                        |            |                                   |  |  |      |                          |       |      |     |          |             |



|                                              |  | TRANSACTION ▲                                                                                                                                                                    |                                    | DESCRIPTION                     |      |                          |       |      |          |             |      |
|----------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------|------|--------------------------|-------|------|----------|-------------|------|
| <b>TITLE</b>                                 |  | Inter-Entity Invoice – Paid                                                                                                                                                      |                                    |                                 |      |                          |       |      |          |             |      |
| <b>DETAILS</b>                               |  | Amounts billed to an agency on a Form 372 – Inter-Agency Invoice are paid by transferring funds from the “due from” to the “due to” entity wherein the disbursement is recorded. |                                    |                                 |      |                          |       |      |          |             |      |
|                                              |  | Form Code                                                                                                                                                                        | FORM TITLE                         |                                 |      |                          |       |      |          |             |      |
| <b>Source Form</b>                           |  | 331                                                                                                                                                                              | No Warrant Transfer of Funds (Out) |                                 |      |                          |       |      |          |             |      |
| <b>Register</b>                              |  | 418                                                                                                                                                                              | No Warrant Disbursement Register   |                                 |      |                          |       |      |          |             |      |
|                                              |  | Code                                                                                                                                                                             |                                    | GENERAL CONTROL ACCOUNT TITLE   |      |                          |       |      |          |             |      |
|                                              |  | Debits                                                                                                                                                                           | Credits                            |                                 |      |                          |       |      |          |             |      |
| <b>General Ledger Control Account</b>        |  | 5201                                                                                                                                                                             | 1105                               | Support Expenditures            | }    | a                        |       |      |          |             |      |
|                                              |  | 5202                                                                                                                                                                             |                                    | Capital Outlay Expenditures     |      |                          |       |      |          |             |      |
|                                              |  | 5207                                                                                                                                                                             |                                    | Fiduciary Disbursements         |      |                          |       |      |          |             |      |
|                                              |  | 5208                                                                                                                                                                             |                                    | Operating Expenses              |      |                          |       |      |          |             |      |
|                                              |  | 5215                                                                                                                                                                             |                                    | Disbursements—Other             |      |                          |       |      |          |             |      |
|                                              |  | 2403                                                                                                                                                                             | 1803                               | Cash in Treasury                | }    | b                        |       |      |          |             |      |
|                                              |  | Reserve for Encumbrances                                                                                                                                                         |                                    |                                 |      |                          |       |      |          |             |      |
|                                              |  |                                                                                                                                                                                  |                                    | Encumbrances                    |      |                          |       |      |          |             |      |
| <b>Subsidiary Ledger Transaction Control</b> |  | ✓                                                                                                                                                                                | Form Code                          | FORM TITLE                      | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                              |  | X                                                                                                                                                                                | 431                                | Expenditure Control Ledger      | a    | Author                   | Enc   | Ded  | Exp      | Bal         | 2958 |
|                                              |  |                                                                                                                                                                                  |                                    |                                 | b    |                          |       |      | +        | —           | 4859 |
|                                              |  |                                                                                                                                                                                  | 432                                | Income Control Ledger           |      | Est                      | Rec   | Coll | Bal      |             |      |
|                                              |  |                                                                                                                                                                                  |                                    |                                 |      |                          |       |      |          |             |      |
|                                              |  |                                                                                                                                                                                  | 433                                | Income Clearance Control Ledger |      | Coll                     | Trans | Ref  | Bal      |             |      |
|                                              |  |                                                                                                                                                                                  |                                    |                                 |      |                          |       |      |          |             |      |
|                                              |  |                                                                                                                                                                                  |                                    |                                 |      |                          |       |      |          |             |      |
|                                              |  |                                                                                                                                                                                  |                                    |                                 |      |                          |       |      |          |             |      |
|                                              |  |                                                                                                                                                                                  |                                    |                                 |      |                          |       |      |          |             |      |
| <b>Detail</b>                                |  | Form Code                                                                                                                                                                        | FORM TITLE                         |                                 |      |                          |       |      | Affect   |             |      |
|                                              |  |                                                                                                                                                                                  |                                    |                                 |      |                          |       |      | Increase | Decrease    |      |
|                                              |  |                                                                                                                                                                                  |                                    |                                 |      |                          |       |      |          |             |      |
| <b>NOTES</b>                                 |  | (a) Amount previously encumbered which is being liquidated.<br>(b) Amount of transfer.                                                                                           |                                    |                                 |      |                          |       |      |          |             |      |

TRANSACTION

DESCRIPTION

|                                       |           |                                                         |                              |                                                   |  |  |      |                          |       |                             |     |             |  |
|---------------------------------------|-----------|---------------------------------------------------------|------------------------------|---------------------------------------------------|--|--|------|--------------------------|-------|-----------------------------|-----|-------------|--|
| TITLE                                 |           | Inter-Entity Loans: Made                                |                              |                                                   |  |  |      |                          |       |                             |     |             |  |
| DETAILS                               |           | Monies are loaned by one accounting entity to another . |                              |                                                   |  |  |      |                          |       |                             |     |             |  |
| Source Form                           |           | Form Code                                               | FORM TITLE                   |                                                   |  |  |      |                          |       |                             |     |             |  |
| Register                              |           | 331                                                     | No Warrant Transfer of Funds |                                                   |  |  |      |                          |       |                             |     |             |  |
|                                       |           | 418                                                     | No Warrant Transfer Register |                                                   |  |  |      |                          |       |                             |     |             |  |
| General Ledger Control Account        |           | Code                                                    |                              | GENERAL CONTROL ACCOUNT TITLE                     |  |  |      |                          |       |                             |     |             |  |
|                                       |           | Debits                                                  | Credits                      |                                                   |  |  |      |                          |       |                             |     |             |  |
|                                       |           | 1501                                                    | 1105                         | Inter-Entity Loans Receivable<br>Cash in Treasury |  |  |      |                          |       |                             |     |             |  |
| Subsidiary Ledger Transaction Control |           | ✓                                                       | Form Code                    | FORM TITLE                                        |  |  | Note | BALANCE COLUMNS AFFECTED |       |                             |     | Trans Codes |  |
|                                       |           | NONE REQUIRED                                           | 431                          | Expenditure Control Ledger                        |  |  |      | Author                   | Enc   | Ded                         | Exp | Bal         |  |
|                                       |           |                                                         | 432                          | Income Control Ledger                             |  |  |      | Est                      | Rec   | Coll                        | Bal |             |  |
|                                       |           |                                                         | 433                          | Income Clearance Control Ledger                   |  |  |      | Coll                     | Trans | Ref                         | Bal |             |  |
|                                       |           |                                                         |                              |                                                   |  |  |      |                          |       |                             |     |             |  |
| Detail                                | Form Code | FORM TITLE                                              |                              |                                                   |  |  |      |                          |       | Affect<br>Increase Decrease |     |             |  |
| NOTES                                 |           |                                                         |                              |                                                   |  |  |      |                          |       |                             |     |             |  |

TRANSACTION ▲

DESCRIPTION

|                                              |                                                                                                                                                                                                                 |                                           |                                            |      |                          |       |      |     |          |             |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------|------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                 | Disposition is made of Condemnation Deposits: Non-Enterprise                                                                                                                                                    |                                           |                                            |      |                          |       |      |     |          |             |
| <b>DETAILS</b>                               | Condemnation deposits are returned to the depositing entity or applied to a purchase or a combination of the two.                                                                                               |                                           |                                            |      |                          |       |      |     |          |             |
| <b>Source Form</b>                           | Form Code                                                                                                                                                                                                       | FORM TITLE                                |                                            |      |                          |       |      |     |          |             |
|                                              | 361                                                                                                                                                                                                             | Collection Report <sup>(a)</sup>          |                                            |      |                          |       |      |     |          |             |
|                                              | 391                                                                                                                                                                                                             | Journal Voucher <sup>(b)</sup>            |                                            |      |                          |       |      |     |          |             |
| <b>Register</b>                              | 416                                                                                                                                                                                                             | Deposit—Clearance Register <sup>(a)</sup> |                                            |      |                          |       |      |     |          |             |
|                                              | 419                                                                                                                                                                                                             | General Register <sup>(b)</sup>           |                                            |      |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                                                                                            |                                           | GENERAL CONTROL ACCOUNT TITLE              |      |                          |       |      |     |          |             |
|                                              | Debits                                                                                                                                                                                                          | Credits                                   |                                            |      |                          |       |      |     |          |             |
|                                              | 1104                                                                                                                                                                                                            |                                           | Treasury Cash Clearing <sup>(a)</sup>      |      |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                                                 | 1403                                      | Condemnation Deposits <sup>(b)</sup>       |      |                          |       |      |     |          |             |
|                                              | 5202                                                                                                                                                                                                            |                                           | Capital Outlay Expenditures <sup>(c)</sup> |      |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                                                                                                                                                               | Form Code                                 | FORM TITLE                                 | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                              | X                                                                                                                                                                                                               | 431                                       | Expenditure Control Ledger                 | b    | Author                   | Enc   | Ded  | Exp | Bal      | 3958        |
|                                              |                                                                                                                                                                                                                 |                                           |                                            | c    |                          |       |      | +   | —        | 4859        |
|                                              |                                                                                                                                                                                                                 | 432                                       | Income Control Ledger                      |      | Est                      | Rec   | Coll | Bal |          |             |
|                                              |                                                                                                                                                                                                                 |                                           |                                            |      |                          |       |      |     |          |             |
|                                              |                                                                                                                                                                                                                 | 433                                       | Income Clearance Control Ledger            |      | Coll                     | Trans | Ref  | Bal |          |             |
|                                              |                                                                                                                                                                                                                 |                                           |                                            |      |                          |       |      |     |          |             |
| <b>Detail</b>                                |                                                                                                                                                                                                                 | Form Code                                 | FORM TITLE                                 |      |                          |       |      |     | Affect   |             |
|                                              |                                                                                                                                                                                                                 | 441                                       | Cash Clearing Ledger                       |      |                          |       |      |     | Increase | Decrease    |
|                                              |                                                                                                                                                                                                                 |                                           |                                            |      |                          |       |      |     | (a)      |             |
| <b>NOTES</b>                                 | <p>Amounts qualifying for capitalization are to be recorded in the General Fixed Asset Fund.</p> <p>(a) Amount returned unapplied.</p> <p>(b) Total Deposit liquidated.</p> <p>(c) Amount advanced applied.</p> |                                           |                                            |      |                          |       |      |     |          |             |

|                                       |                                                                                              | TRANSACTION ▲                |                                                | DESCRIPTION |                          |       |        |                   |             |
|---------------------------------------|----------------------------------------------------------------------------------------------|------------------------------|------------------------------------------------|-------------|--------------------------|-------|--------|-------------------|-------------|
| TITLE                                 | Inter-Entity Loans Repaid                                                                    |                              |                                                |             |                          |       |        |                   |             |
|                                       | Amounts loaned by one accounting entity to another are repaid and the repayment is recorded. |                              |                                                |             |                          |       |        |                   |             |
| Source Form                           | Form Code                                                                                    | FORM TITLE                   |                                                |             |                          |       |        |                   |             |
|                                       | 331                                                                                          | No Warrant Transfer of Funds |                                                |             |                          |       |        |                   |             |
| Register                              | 418                                                                                          | No Warrant Transfer Register |                                                |             |                          |       |        |                   |             |
|                                       | Code                                                                                         |                              | GENERAL CONTROL ACCOUNT TITLE                  |             |                          |       |        |                   |             |
| General Ledger Control Account        | Debits                                                                                       | Credits                      |                                                |             |                          |       |        |                   |             |
|                                       | 2102                                                                                         | 1105                         | Inter-Entity Loans Payable<br>Cash in Treasury |             |                          |       |        |                   |             |
| Subsidiary Ledger Transaction Control | ✓                                                                                            | Form Code                    | FORM TITLE                                     | Note        | BALANCE COLUMNS AFFECTED |       |        |                   | Trans Codes |
|                                       | (a) NONE REQUIRED                                                                            | 431                          | Expenditure Control Ledger                     |             | Author                   | Enc   | Ded    | Exp               | Bal         |
|                                       |                                                                                              | 432                          | Income Control Ledger                          |             | Est                      | Rec   | Coll   | Bal               |             |
|                                       |                                                                                              | 433                          | Income Clearance Control Ledger                |             | Coll                     | Trans | Ref    | Bal               |             |
|                                       |                                                                                              |                              |                                                |             |                          |       |        |                   |             |
|                                       |                                                                                              |                              |                                                |             |                          |       |        |                   |             |
|                                       |                                                                                              |                              |                                                |             |                          |       |        |                   |             |
| Form Code                             | FORM TITLE                                                                                   |                              |                                                |             |                          |       | Affect |                   |             |
| Detail                                |                                                                                              |                              |                                                |             |                          |       |        | Increase Decrease |             |
| NOTES                                 | (a) Providing that the amount repaid was not appropriated.                                   |                              |                                                |             |                          |       |        |                   |             |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                       |                        |                                       |  |  |  |      |                          |       |      |     |                                    |  |
|----------------------------------------------|--|-------------------------------------------------------------------------------------------------------|------------------------|---------------------------------------|--|--|--|------|--------------------------|-------|------|-----|------------------------------------|--|
| <b>TITLE</b>                                 |  | <b>Cash Change Funds—Established</b>                                                                  |                        |                                       |  |  |  |      |                          |       |      |     |                                    |  |
| <b>DETAILS</b>                               |  | To record claims requesting amounts to be withdrawn from the Treasury to establish cash change funds. |                        |                                       |  |  |  |      |                          |       |      |     |                                    |  |
| <b>Source Form</b>                           |  | Form Code                                                                                             | FORM TITLE             |                                       |  |  |  |      |                          |       |      |     |                                    |  |
|                                              |  | 321                                                                                                   | Standard Warrant Claim |                                       |  |  |  |      |                          |       |      |     |                                    |  |
| <b>Register</b>                              |  | 413                                                                                                   | Disbursement Register  |                                       |  |  |  |      |                          |       |      |     |                                    |  |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                           |                        | <b>GENERAL CONTROL ACCOUNT TITLE</b>  |  |  |  |      |                          |       |      |     |                                    |  |
|                                              |  | <b>Debits</b>                                                                                         | <b>Credits</b>         |                                       |  |  |  |      |                          |       |      |     |                                    |  |
|                                              |  | 1101                                                                                                  | 1105                   | Cash Change Funds<br>Cash in Treasury |  |  |  |      |                          |       |      |     |                                    |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                   | Form Code              | FORM TITLE                            |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes                        |  |
|                                              |  | <b>NONE REQUIRED</b>                                                                                  | 431                    | Expenditure Control Ledger            |  |  |  |      | Author                   | Enc   | Ded  | Exp | Bal                                |  |
|                                              |  |                                                                                                       | 432                    | Income Control Ledger                 |  |  |  |      | Est                      | Rec   | Coll | Bal |                                    |  |
|                                              |  |                                                                                                       | 433                    | Income Clearance Control Ledger       |  |  |  |      | Coll                     | Trans | Ref  | Bal |                                    |  |
|                                              |  |                                                                                                       |                        |                                       |  |  |  |      |                          |       |      |     |                                    |  |
| <b>Detail</b>                                |  | Form Code                                                                                             | FORM TITLE             |                                       |  |  |  |      |                          |       |      |     | <b>Affect</b><br>Increase Decrease |  |
| <b>NOTES</b>                                 |  |                                                                                                       |                        |                                       |  |  |  |      |                          |       |      |     |                                    |  |



TRANSACTION

DESCRIPTION

|                                       |               |                                                                                        |                                 |                                             |  |  |      |                          |       |      |     |          |             |
|---------------------------------------|---------------|----------------------------------------------------------------------------------------|---------------------------------|---------------------------------------------|--|--|------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                 |               | Cash Change Fund—Returned to Treasury                                                  |                                 |                                             |  |  |      |                          |       |      |     |          |             |
| DETAILS                               |               | To record the return of cash change funds withdrawn from the Treasury to the Treasury. |                                 |                                             |  |  |      |                          |       |      |     |          |             |
| Form Code                             |               | FORM TITLE                                                                             |                                 |                                             |  |  |      |                          |       |      |     |          |             |
| Source Form                           | 361           | Collection Report                                                                      |                                 |                                             |  |  |      |                          |       |      |     |          |             |
| Register                              | 416           | Deposit—Clearance Register                                                             |                                 |                                             |  |  |      |                          |       |      |     |          |             |
| Code                                  |               | GENERAL CONTROL ACCOUNT TITLE                                                          |                                 |                                             |  |  |      |                          |       |      |     |          |             |
| Debits                                |               | Credits                                                                                |                                 | Treasury Cash Clearing<br>Cash Change Funds |  |  |      |                          |       |      |     |          |             |
| 1104                                  |               | 1101                                                                                   |                                 |                                             |  |  |      |                          |       |      |     |          |             |
| General Ledger Control Account        |               |                                                                                        |                                 |                                             |  |  |      |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control | ✓             | Form Code                                                                              | FORM TITLE                      |                                             |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                       | NONE REQUIRED | 431                                                                                    | Expenditure Control Ledger      |                                             |  |  |      | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                       |               | 432                                                                                    | Income Control Ledger           |                                             |  |  |      | Est                      | Rec   | Coll | Bal |          |             |
|                                       |               | 433                                                                                    | Income Clearance Control Ledger |                                             |  |  |      | Coll                     | Trans | Ref  | Bal |          |             |
|                                       | Detail        | Form Code                                                                              | FORM TITLE                      |                                             |  |  |      |                          |       |      |     | Affect   |             |
|                                       |               | 441                                                                                    | Cash Clearing Ledger            |                                             |  |  |      |                          |       |      |     | Increase | Decrease    |
|                                       | NOTES         |                                                                                        |                                 |                                             |  |  |      |                          |       |      |     |          |             |

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                     |           |                                        |  |  |      |                          |       |      |          |             |  |
|----------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------|-----------|----------------------------------------|--|--|------|--------------------------|-------|------|----------|-------------|--|
| <b>TITLE</b>                                 |  | <b>Imprest Cash Purchase Funds—Established</b>                                                                      |           |                                        |  |  |      |                          |       |      |          |             |  |
| <b>DETAILS</b>                               |  | To record claims requesting the withdrawal of an amount from the Treasury to establish imprest cash purchase funds. |           |                                        |  |  |      |                          |       |      |          |             |  |
| <b>Source Form</b>                           |  | Form Code                                                                                                           |           | FORM TITLE                             |  |  |      |                          |       |      |          |             |  |
|                                              |  | 321                                                                                                                 |           | Standard Warrant Claim                 |  |  |      |                          |       |      |          |             |  |
| <b>Register</b>                              |  | 413                                                                                                                 |           | Disbursement Register                  |  |  |      |                          |       |      |          |             |  |
| <b>General Ledger Control Account</b>        |  | Code                                                                                                                |           | GENERAL CONTROL ACCOUNT TITLE          |  |  |      |                          |       |      |          |             |  |
|                                              |  | Debits                                                                                                              | Credits   |                                        |  |  |      |                          |       |      |          |             |  |
|                                              |  | 1102                                                                                                                | 1105      | Imprest Cash Funds<br>Cash in Treasury |  |  |      |                          |       |      |          |             |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                 | Form Code | FORM TITLE                             |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |  |
|                                              |  | <b>NONE REQUIRED</b>                                                                                                | 431       | Expenditure Control Ledger             |  |  |      | Author                   | Enc   | Ded  | Exp      | Bel         |  |
|                                              |  |                                                                                                                     | 432       | Income Control Ledger                  |  |  |      | Est                      | Rec   | Coll | Bel      |             |  |
|                                              |  |                                                                                                                     | 433       | Income Clearance Control Ledger        |  |  |      | Coll                     | Trans | Ref  | Bel      |             |  |
|                                              |  |                                                                                                                     |           |                                        |  |  |      |                          |       |      |          |             |  |
| <b>Detail</b>                                |  |                                                                                                                     | Form Code | FORM TITLE                             |  |  |      |                          |       |      | Affect   |             |  |
|                                              |  |                                                                                                                     |           |                                        |  |  |      |                          |       |      | Increase | Decrease    |  |
|                                              |  |                                                                                                                     |           |                                        |  |  |      |                          |       |      |          |             |  |
| <b>NOTES</b>                                 |  |                                                                                                                     |           |                                        |  |  |      |                          |       |      |          |             |  |

TRANSACTION ▲

DESCRIPTION

|                                       |           |                                                                                                      |                                 |                         |      |                          |       |      |     |          |             |
|---------------------------------------|-----------|------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------|------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                 |           | Imprest Cash Purchase Funds—Replenished                                                              |                                 |                         |      |                          |       |      |     |          |             |
| DETAILS                               |           | To record claims filed requesting the issuance of warrants to replenish imprest cash purchase funds. |                                 |                         |      |                          |       |      |     |          |             |
| Form Code                             |           | FORM TITLE                                                                                           |                                 |                         |      |                          |       |      |     |          |             |
| Source Form                           | 321       | Standard Warrant Claim                                                                               |                                 |                         |      |                          |       |      |     |          |             |
| Register                              | 413       | Disbursement Register                                                                                |                                 |                         |      |                          |       |      |     |          |             |
| Code                                  |           | GENERAL CONTROL ACCOUNT TITLE                                                                        |                                 |                         |      |                          |       |      |     |          |             |
| Debits                                |           | Credits                                                                                              |                                 |                         |      |                          |       |      |     |          |             |
| 5201                                  |           | 1105                                                                                                 |                                 | Support Expenditures    |      |                          |       |      |     |          |             |
| 5207                                  |           |                                                                                                      |                                 | Fiduciary Disbursements |      |                          |       |      |     |          |             |
| 5208                                  |           |                                                                                                      |                                 | Operating Expenses      |      |                          |       |      |     |          |             |
| 5215                                  |           |                                                                                                      |                                 | Disbursements—Other     |      |                          |       |      |     |          |             |
|                                       |           |                                                                                                      |                                 | Cash in Treasury        |      |                          |       |      |     |          |             |
| General Ledger Control Account        |           |                                                                                                      |                                 |                         |      |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control | ✓         | Form Code                                                                                            | FORM TITLE                      |                         | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                       | X         | 431                                                                                                  | Expenditure Control Ledger      |                         |      | Author                   | Enc   | Ded  | Exp | Bal      | 4859        |
|                                       |           |                                                                                                      |                                 |                         |      |                          |       |      | +   | —        |             |
|                                       |           |                                                                                                      |                                 |                         |      |                          |       |      |     |          |             |
|                                       |           | 432                                                                                                  | Income Control Ledger           |                         |      | Est                      | Rec   | Coll | Bal |          |             |
|                                       |           |                                                                                                      |                                 |                         |      |                          |       |      |     |          |             |
|                                       |           |                                                                                                      |                                 |                         |      |                          |       |      |     |          |             |
|                                       |           | 433                                                                                                  | Income Clearance Control Ledger |                         |      | Coll                     | Trans | Ref  | Bal |          |             |
|                                       |           |                                                                                                      |                                 |                         |      |                          |       |      |     |          |             |
|                                       |           |                                                                                                      |                                 |                         |      |                          |       |      |     |          |             |
| Detail                                | Form Code | FORM TITLE                                                                                           |                                 |                         |      |                          |       |      |     | Affect   |             |
|                                       |           |                                                                                                      |                                 |                         |      |                          |       |      |     | Increase | Decrease    |
|                                       |           |                                                                                                      |                                 |                         |      |                          |       |      |     |          |             |
| NOTES                                 |           |                                                                                                      |                                 |                         |      |                          |       |      |     |          |             |

TRANSACTION ▲

DESCRIPTION

|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |                             |
|----------------------------------------------|----------------------------------------------------------------------|----------------------------|----------------------------------------------|------|--------------------------|-------|------|-----|-----|-----------------------------|
| <b>TITLE</b>                                 | Imprest Cash Purchasing Fund—Returned to Treasury                    |                            |                                              |      |                          |       |      |     |     |                             |
| <b>DETAILS</b>                               | To record the return of imprest cash purchase funds to the Treasury. |                            |                                              |      |                          |       |      |     |     |                             |
| <b>Source Form</b>                           | Form Code                                                            | FORM TITLE                 |                                              |      |                          |       |      |     |     |                             |
|                                              | 361                                                                  | Collection Report          |                                              |      |                          |       |      |     |     |                             |
| <b>Register</b>                              | 416                                                                  | Deposit—Clearance Register |                                              |      |                          |       |      |     |     |                             |
| <b>General Ledger Control Account</b>        | Code                                                                 |                            | GENERAL CONTROL ACCOUNT TITLE                |      |                          |       |      |     |     |                             |
|                                              | Debits                                                               | Credits                    | Treasury Cash Clearing<br>Imprest Cash Funds |      |                          |       |      |     |     |                             |
|                                              | 1104                                                                 | 1102                       |                                              |      |                          |       |      |     |     |                             |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                    | Form Code                  | FORM TITLE                                   | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes                 |
| <b>NONE REQUIRED</b>                         |                                                                      | 431                        | Expenditure Control Ledger                   |      | Author                   | Enc   | Ded  | Exp | Bal |                             |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |                             |
|                                              |                                                                      | 432                        | Income Control Ledger                        |      | Est                      | Rec   | Coll | Bal |     |                             |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |                             |
|                                              |                                                                      | 433                        | Income Clearance Control Ledger              |      | Coll                     | Trans | Ref  | Bal |     |                             |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |                             |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |                             |
|                                              |                                                                      |                            |                                              |      |                          |       |      |     |     |                             |
| <b>Detail</b>                                |                                                                      | Form Code                  | FORM TITLE                                   |      |                          |       |      |     |     | Affect<br>Increase Decrease |
|                                              |                                                                      | 441                        | Cash Clearing Ledger                         |      |                          |       |      |     |     | X                           |
| <b>NOTES</b>                                 |                                                                      |                            |                                              |      |                          |       |      |     |     |                             |

TRANSACTION

DESCRIPTION

TITLE

Agency Warrant Account—Established

DETAILS

To record the establishment of amount required by an agency to operate an agency warrant account within the State Treasury System.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1103

1105

Agency Warrant Account  
Cash in Treasury

General Ledger Control Account

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

455

Agency Warrant Account Ledger

Increase

Decrease

X

Subsidiary Ledger Transaction Control

Detail

NOTES



TRANSACTION

DESCRIPTION

|                                                       |                                     |                                                                                                                            |                                          |      |                          |       |      |     |     |             |          |
|-------------------------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------|--------------------------|-------|------|-----|-----|-------------|----------|
| <b>TITLE</b>                                          |                                     | <b>Agency Warrants Are Issued—Standard</b>                                                                                 |                                          |      |                          |       |      |     |     |             |          |
| <b>DETAILS</b>                                        |                                     | To record disbursements made from an agency warrant account (other than income refunds made by income clearance accounts). |                                          |      |                          |       |      |     |     |             |          |
| <b>Source Form</b>                                    | Form Code                           | FORM TITLE                                                                                                                 |                                          |      |                          |       |      |     |     |             |          |
|                                                       | 352                                 | Agency Warrant Summary                                                                                                     |                                          |      |                          |       |      |     |     |             |          |
| <b>Register</b>                                       | 415                                 | Warrant Register                                                                                                           |                                          |      |                          |       |      |     |     |             |          |
| <b>General Ledger Control Account</b>                 | Code                                |                                                                                                                            | GENERAL CONTROL ACCOUNT TITLE            |      |                          |       |      |     |     |             |          |
|                                                       | Debits                              | Credits                                                                                                                    |                                          |      |                          |       |      |     |     |             |          |
|                                                       | 2403                                | 1803                                                                                                                       | Reserve for Encumbrances<br>Encumbrances |      |                          |       |      |     |     |             |          |
|                                                       | 5201                                |                                                                                                                            | Support Expenditures                     |      |                          |       |      |     |     |             |          |
|                                                       | 5202                                |                                                                                                                            | Capital Outlay Expenditures              |      |                          |       |      |     |     |             |          |
|                                                       |                                     |                                                                                                                            | State Aid and Benefit Expenditures       |      |                          |       |      |     |     |             |          |
|                                                       |                                     |                                                                                                                            | Local Assistance Expenditures            |      |                          |       |      |     |     |             |          |
|                                                       |                                     |                                                                                                                            | Grant Transfers                          |      |                          |       |      |     |     |             |          |
|                                                       |                                     |                                                                                                                            | Federal Grant Transfers                  |      |                          |       |      |     |     |             |          |
|                                                       |                                     |                                                                                                                            | Fiduciary Disbursements                  |      |                          |       |      |     |     |             |          |
|                                                       |                                     |                                                                                                                            | Operating Expenses                       |      |                          |       |      |     |     |             |          |
|                                                       |                                     |                                                                                                                            | Transfers—Out                            |      |                          |       |      |     |     |             |          |
|                                                       |                                     |                                                                                                                            | Income Refunds                           |      |                          |       |      |     |     |             |          |
|                                                       |                                     |                                                                                                                            | Disbursements—Other                      |      |                          |       |      |     |     |             |          |
|                                                       |                                     | 1103                                                                                                                       | Agency Warrant Account                   |      |                          |       |      |     |     |             |          |
| <b>Subsidiary Ledger Transaction Control</b>          | <input checked="" type="checkbox"/> | Form Code                                                                                                                  | FORM TITLE                               | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |          |
|                                                       | X                                   | 431                                                                                                                        | Expenditure Control Ledger               | a    | Author                   | Enc   | Ded  | Exp | Bel | 4859        |          |
|                                                       |                                     |                                                                                                                            |                                          | b    |                          | —     |      |     | +   | 2958        |          |
|                                                       |                                     | 432                                                                                                                        | Incomes Control Ledger                   |      | Est                      | Rec   | Coll | Bal |     |             |          |
|                                                       |                                     |                                                                                                                            |                                          |      |                          |       |      |     |     |             |          |
|                                                       |                                     | 433                                                                                                                        | Income Clearance Control Ledger          |      | Coll                     | Trans | Ref  | Bel |     |             |          |
|                                                       |                                     |                                                                                                                            |                                          |      |                          |       |      |     |     |             |          |
|                                                       |                                     |                                                                                                                            |                                          |      |                          |       |      |     |     |             |          |
|                                                       |                                     | Form Code                                                                                                                  | FORM TITLE                               |      |                          |       |      |     |     | Affect      |          |
|                                                       |                                     | 455                                                                                                                        | Agency Warrant Account Ledger            |      |                          |       |      |     |     | Increase    | Decrease |
|                                                       |                                     |                                                                                                                            |                                          |      |                          |       |      |     |     | X           |          |
| <b>NOTES</b>                                          |                                     |                                                                                                                            |                                          |      |                          |       |      |     |     |             |          |
| (a) Amount of recorded encumbrances being liquidated. |                                     |                                                                                                                            |                                          |      |                          |       |      |     |     |             |          |
| (b) Amount of agency warrants.                        |                                     |                                                                                                                            |                                          |      |                          |       |      |     |     |             |          |

TRANSACTION ▲

DESCRIPTION

TITLE

## Agency Warrants Issued—Clearance Account Income Refunds

DETAILS

To record disbursements made from an agency warrant account for the purpose of refunding income collected by an income clearance account.

Form Code

FORM TITLE

Source Form

352

Agency Warrant Summary

Register

415

Warrant Register

Code

GENERAL CONTROL ACCOUNT TITLE

Debits

Credits

5211

1103

Income Refunds—Clearance  
Agency Warrant Account

General Ledger Control Account

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

X

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bel

4859

+

—

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bel

3849

+

—

Form Code

FORM TITLE

Affect

Increase

Decrease

455

Agency Warrant Account Ledger

X

NOTES

TRANSACTION ▲

DESCRIPTION

TITLE

Agency Warrant Account: Replenished

DETAILS

To record the replenishment of amounts disbursed from an agency warrant account maintained within the State Treasury System.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1103

1105

Agency Warrant Account  
Cash in Treasury

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

455

Agency Warrant Account Ledger

X

NOTES

|                                       |  | TRANSACTION ▲                                                                         |                            | DESCRIPTION                                                 |      |                          |       |      |          |             |  |
|---------------------------------------|--|---------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------|------|--------------------------|-------|------|----------|-------------|--|
| TITLE                                 |  | Dishonored Checks: Established                                                        |                            |                                                             |      |                          |       |      |          |             |  |
| DETAILS                               |  | To record dishonored checks returned to the depositing agency by the State Treasurer. |                            |                                                             |      |                          |       |      |          |             |  |
|                                       |  | Form Code                                                                             | FORM TITLE                 |                                                             |      |                          |       |      |          |             |  |
| Source Form                           |  | 391                                                                                   | Journal Voucher            |                                                             |      |                          |       |      |          |             |  |
| Register                              |  | 419                                                                                   | General Register           |                                                             |      |                          |       |      |          |             |  |
| General Ledger Control Account        |  | Code                                                                                  |                            | GENERAL CONTROL ACCOUNT TITLE                               |      |                          |       |      |          |             |  |
|                                       |  | Debits                                                                                | Credits                    |                                                             |      |                          |       |      |          |             |  |
|                                       |  | 1204                                                                                  | 1105                       | Accounts Receivable – Dishonored Checks<br>Cash in Treasury |      |                          |       |      |          |             |  |
| Subsidiary Ledger Transaction Control |  | ✓                                                                                     | Form Code                  | FORM TITLE                                                  | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |  |
|                                       |  | NONE REQUIRED                                                                         | 431                        | Expenditure Control Ledger                                  |      | Author                   | Enc   | Ded  | Exp      | Bal         |  |
|                                       |  |                                                                                       | 432                        | Income Control Ledger                                       |      | Est                      | Rec   | Coll | Bal      |             |  |
|                                       |  |                                                                                       |                            |                                                             |      |                          |       |      |          |             |  |
|                                       |  |                                                                                       | 433                        | Income Clearance Control Ledger                             |      | Coll                     | Trans | Ref  | Bal      |             |  |
|                                       |  |                                                                                       |                            |                                                             |      |                          |       |      |          |             |  |
|                                       |  |                                                                                       |                            |                                                             |      |                          |       |      |          |             |  |
|                                       |  |                                                                                       |                            |                                                             |      |                          |       |      |          |             |  |
| Detail                                |  | Form Code                                                                             | FORM TITLE                 |                                                             |      |                          |       |      | Affect   |             |  |
|                                       |  | 442                                                                                   | Accounts Receivable Ledger |                                                             |      |                          |       |      | Increase | Decrease    |  |
|                                       |  |                                                                                       |                            |                                                             |      |                          |       |      | X        |             |  |
| NOTES                                 |  |                                                                                       |                            |                                                             |      |                          |       |      |          |             |  |

|                                       |                                                                           | TRANSACTION ▲                   |                                         | DESCRIPTION |      |                          |      |     |             |          |
|---------------------------------------|---------------------------------------------------------------------------|---------------------------------|-----------------------------------------|-------------|------|--------------------------|------|-----|-------------|----------|
| TITLE                                 | Dishonored Check: Redeposited                                             |                                 |                                         |             |      |                          |      |     |             |          |
|                                       | Dishonored checks returned to an agency by the Treasurer are redeposited. |                                 |                                         |             |      |                          |      |     |             |          |
| DETAILS                               | Form Code                                                                 |                                 | FORM TITLE                              |             |      |                          |      |     |             |          |
|                                       | 361                                                                       |                                 | Collection Report                       |             |      |                          |      |     |             |          |
| Source Form                           | 416                                                                       |                                 | Deposit — Clearance Register            |             |      |                          |      |     |             |          |
|                                       |                                                                           |                                 |                                         |             |      |                          |      |     |             |          |
| Register                              | Code                                                                      |                                 | GENERAL CONTROL ACCOUNT TITLE           |             |      |                          |      |     |             |          |
|                                       | Debits Credits                                                            |                                 |                                         |             |      |                          |      |     |             |          |
| General Ledger Control Account        | 1104                                                                      |                                 | Treasury Cash Clearing                  |             |      |                          |      |     |             |          |
|                                       | 1204                                                                      |                                 | Accounts Receivable — Dishonored Checks |             |      |                          |      |     |             |          |
| Subsidiary Ledger Transaction Control | ✓                                                                         | Form Code                       | FORM TITLE                              |             | Note | BALANCE COLUMNS AFFECTED |      |     | Trans Codes |          |
|                                       | NONE REQUIRED                                                             | 431                             | Expenditure Control Ledger              |             |      | Author                   | Enc  | Ded | Exp         | Bal      |
| 432                                   |                                                                           | Income Control Ledger           |                                         |             | Est  | Rec                      | Coll | Bal |             |          |
| 433                                   |                                                                           | Income Clearance Control Ledger |                                         |             | Coll | Trans                    | Ref  | Bal |             |          |
| Detail                                | Form Code                                                                 | FORM TITLE                      |                                         |             |      |                          |      |     | Affect      |          |
|                                       | 442                                                                       | Accounts Receivable Ledger      |                                         |             |      |                          |      |     | Increase    | Decrease |
| NOTES                                 | 441                                                                       | Cash Clearing Ledger            |                                         |             |      |                          |      |     | X           |          |
|                                       |                                                                           |                                 |                                         |             |      |                          |      |     |             |          |



TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                                                |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
|----------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------------------------|--|--|--|-------------|---------------------------------|-------|------|-----|-----------------|--------------------|--|
| <b>TITLE</b>                                 |  | <b>Dishonored Checks Cancelled: Standard Income</b>                                                                                                            |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
| <b>DETAILS</b>                               |  | A dishonored check is written-off as uncollectible wherein the check, when receipted, was accounted as income and an income clearance account is not involved. |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                                                              |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
| <b>Source Form</b>                           |  | 373      Receivable Cancellation Notice                                                                                                                        |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
| <b>Register</b>                              |  | 414      Receivables Register                                                                                                                                  |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                                                    |                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>    |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | <b>Debits</b>                                                                                                                                                  | <b>Credits</b>    |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5101                                                                                                                                                           |                   | Revenue                                 |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5102                                                                                                                                                           |                   | Operating Income                        |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5105                                                                                                                                                           |                   | Interest Income                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5106                                                                                                                                                           |                   | Investment Earnings                     |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5107                                                                                                                                                           |                   | Fiduciary Income                        |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5108                                                                                                                                                           |                   | Pro-Rata Income                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5109                                                                                                                                                           |                   | Bond Proceeds                           |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5110                                                                                                                                                           |                   | Asset Sale Proceeds                     |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5111                                                                                                                                                           |                   | Revenue Appropriations                  |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5114                                                                                                                                                           |                   | Reimbursements                          |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5115                                                                                                                                                           |                   | Sinking Fund Revenue                    |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5116                                                                                                                                                           |                   | Sinking Fund Contributions              |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5117                                                                                                                                                           |                   | Excess Sinking Fund Transfers           |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 5118                                                                                                                                                           |                   | Income—Other                            |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | 1204                                                                                                                                                           |                   | Accounts Receivable — Dishonored Checks |  |  |  |             |                                 |       |      |     |                 |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                                            | <b>Form Code</b>  | <b>FORM TITLE</b>                       |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     |                 | <b>Trans Codes</b> |  |
|                                              |  |                                                                                                                                                                | 431               | Expenditure Control Ledger              |  |  |  |             | Author                          | Enc   | Ded  | Exp | Bal             |                    |  |
|                                              |  |                                                                                                                                                                |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  |                                                                                                                                                                |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  | X                                                                                                                                                              | 432               | Income Control Ledger                   |  |  |  |             | Est                             | Rec   | Coll | Bal |                 | 3948               |  |
|                                              |  |                                                                                                                                                                |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  |                                                                                                                                                                |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  |                                                                                                                                                                |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  |                                                                                                                                                                | 433               | Income Clearance Control Ledger         |  |  |  |             | Coll                            | Trans | Ref  | Bal |                 |                    |  |
|                                              |  |                                                                                                                                                                |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                                                               | <b>FORM TITLE</b> |                                         |  |  |  |             |                                 |       |      |     | <b>Affect</b>   |                    |  |
|                                              |  |                                                                                                                                                                |                   |                                         |  |  |  |             |                                 |       |      |     | <b>Increase</b> | <b>Decrease</b>    |  |
|                                              |  |                                                                                                                                                                |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
|                                              |  |                                                                                                                                                                |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |
| <b>NOTES</b>                                 |  |                                                                                                                                                                |                   |                                         |  |  |  |             |                                 |       |      |     |                 |                    |  |

TRANSACTION ▲

DESCRIPTION

|                                              |           |                                                                                                                                                         |                                                                                                                   |      |                          |       |      |     |          |             |  |
|----------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|------|--------------------------|-------|------|-----|----------|-------------|--|
| <b>TITLE</b>                                 |           | <b>Dishonored Checks Cancelled: Income Collection Clearing Account</b>                                                                                  |                                                                                                                   |      |                          |       |      |     |          |             |  |
| <b>DETAILS</b>                               |           | A dishonored check is written-off as uncollectible wherein the check, when receipted, was accounted as income in an income collection clearing account. |                                                                                                                   |      |                          |       |      |     |          |             |  |
| <b>Source Form</b>                           | Form Code | FORM TITLE                                                                                                                                              |                                                                                                                   |      |                          |       |      |     |          |             |  |
|                                              | 373       | Receivable Cancellation Notice                                                                                                                          |                                                                                                                   |      |                          |       |      |     |          |             |  |
| <b>Register</b>                              | 414       | Receivables Register                                                                                                                                    |                                                                                                                   |      |                          |       |      |     |          |             |  |
| <b>General Ledger Control Account</b>        | Code      |                                                                                                                                                         | GENERAL CONTROL ACCOUNT TITLE                                                                                     |      |                          |       |      |     |          |             |  |
|                                              | Debits    | Credits                                                                                                                                                 |                                                                                                                   |      |                          |       |      |     |          |             |  |
|                                              | 5112      | 1204                                                                                                                                                    | Income Collections Clearing—State<br>Income Collections Clearing—Other<br>Accounts Receivable — Dishonored Checks |      |                          |       |      |     |          |             |  |
|                                              | 5113      |                                                                                                                                                         |                                                                                                                   |      |                          |       |      |     |          |             |  |
| <b>Subsidiary Ledger Transaction Control</b> | ✓         | Form Code                                                                                                                                               | FORM TITLE                                                                                                        | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |  |
|                                              |           | 431                                                                                                                                                     | Expenditure Control Ledger                                                                                        |      | Author                   | Enc   | Ded  | Exp | Bel      |             |  |
|                                              |           |                                                                                                                                                         |                                                                                                                   |      |                          |       |      |     |          |             |  |
|                                              | X         | 432                                                                                                                                                     | Income Control Ledger                                                                                             |      | Est                      | Rec   | Coll | Bel |          | 3948        |  |
|                                              |           |                                                                                                                                                         |                                                                                                                   |      |                          |       | —    | +   |          |             |  |
|                                              | X         | 433                                                                                                                                                     | Income Clearance Control Ledger                                                                                   |      | Coll                     | Trans | Ref  | Bel |          | 1948        |  |
|                                              |           |                                                                                                                                                         |                                                                                                                   |      | —                        |       |      | +   |          |             |  |
| <b>Detail</b>                                | Form Code | FORM TITLE                                                                                                                                              |                                                                                                                   |      |                          |       |      |     | Affect   |             |  |
|                                              | 442       | Accounts Receivable Ledger                                                                                                                              |                                                                                                                   |      |                          |       |      |     | Increase | Decrease    |  |
|                                              |           |                                                                                                                                                         |                                                                                                                   |      |                          |       |      |     |          | X           |  |
| <b>NOTES</b>                                 |           |                                                                                                                                                         |                                                                                                                   |      |                          |       |      |     |          |             |  |

|                                       |                                                                                                                                            | TRANSACTION ▲                  |                                         | DESCRIPTION |                          |       |      |          |             |      |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------------------|-------------|--------------------------|-------|------|----------|-------------|------|
| TITLE                                 | Dishonored Checks Cancelled: Standard Expenditure Abatement                                                                                |                                |                                         |             |                          |       |      |          |             |      |
| DETAILS                               | A dishonored check is written-off as uncollectible wherein the check, when receipted, was accounted as a non-refund expenditure abatement. |                                |                                         |             |                          |       |      |          |             |      |
|                                       | Form Code                                                                                                                                  | FORM TITLE                     |                                         |             |                          |       |      |          |             |      |
| Source Form                           | 373                                                                                                                                        | Receivable Cancellation Notice |                                         |             |                          |       |      |          |             |      |
| Register                              | 414                                                                                                                                        | Receivables Register           |                                         |             |                          |       |      |          |             |      |
| General Ledger Control Account        | Code                                                                                                                                       |                                | GENERAL CONTROL ACCOUNT TITLE           |             |                          |       |      |          |             |      |
|                                       | Debits                                                                                                                                     | Credits                        |                                         |             |                          |       |      |          |             |      |
|                                       | 5201                                                                                                                                       |                                | Support Expenditures                    |             |                          |       |      |          |             |      |
|                                       | 5202                                                                                                                                       |                                | Capital Outlay Expenditures             |             |                          |       |      |          |             |      |
|                                       | 5203                                                                                                                                       |                                | State Aid and Benefit Expenditures      |             |                          |       |      |          |             |      |
|                                       | 5204                                                                                                                                       |                                | Local Assistance Expenditures           |             |                          |       |      |          |             |      |
|                                       | 5205                                                                                                                                       |                                | Grant Transfers                         |             |                          |       |      |          |             |      |
|                                       | 5206                                                                                                                                       |                                | Federal Grant Transfers                 |             |                          |       |      |          |             |      |
|                                       | 5207                                                                                                                                       |                                | Fiduciary Disbursements                 |             |                          |       |      |          |             |      |
|                                       | 5208                                                                                                                                       |                                | Operating Expenses                      |             |                          |       |      |          |             |      |
| 5209                                  |                                                                                                                                            | Transfers—Out                  |                                         |             |                          |       |      |          |             |      |
| 5210                                  |                                                                                                                                            | Income Refunds                 |                                         |             |                          |       |      |          |             |      |
| 5212                                  |                                                                                                                                            | Bond Principal Payments        |                                         |             |                          |       |      |          |             |      |
| 5213                                  |                                                                                                                                            | Bond Interest Expense          |                                         |             |                          |       |      |          |             |      |
| 5214                                  |                                                                                                                                            | Fiscal Agent Fees              |                                         |             |                          |       |      |          |             |      |
| 5215                                  |                                                                                                                                            | Disbursements—Other            |                                         |             |                          |       |      |          |             |      |
|                                       | 1204                                                                                                                                       |                                | Accounts Receivable — Dishonored Checks |             |                          |       |      |          |             |      |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                          | Form Code                      | FORM TITLE                              | Note        | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                       | X                                                                                                                                          | 431                            | Expenditure Control Ledger              |             | Author                   | Enc   | Ded  | Exp      | Bel         | 4859 |
|                                       |                                                                                                                                            |                                |                                         |             |                          |       |      | +        | —           |      |
|                                       |                                                                                                                                            | 432                            | Income Control Ledger                   |             | Est                      | Rec   | Coll | Bel      |             |      |
|                                       |                                                                                                                                            |                                |                                         |             |                          |       |      |          |             |      |
|                                       |                                                                                                                                            |                                |                                         |             |                          |       |      |          |             |      |
|                                       |                                                                                                                                            | 433                            | Income Clearance Control Ledger         |             | Coll                     | Trans | Ref  | Bal      |             |      |
|                                       |                                                                                                                                            |                                |                                         |             |                          |       |      |          |             |      |
|                                       |                                                                                                                                            |                                |                                         |             |                          |       |      |          |             |      |
|                                       |                                                                                                                                            |                                |                                         |             |                          |       |      |          |             |      |
| Detail                                | Form Code                                                                                                                                  | FORM TITLE                     |                                         |             |                          |       |      | Affect   |             |      |
|                                       | 442                                                                                                                                        | Accounts Receivable Register   |                                         |             |                          |       |      | Increase | Decrease    |      |
|                                       |                                                                                                                                            |                                |                                         |             |                          |       |      |          | X           |      |
| NOTES                                 |                                                                                                                                            |                                |                                         |             |                          |       |      |          |             |      |

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                         |  |                                                   |  |             |  |                                 |       |      |     |                    |      |
|----------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------|--|-------------|--|---------------------------------|-------|------|-----|--------------------|------|
| <b>TITLE</b>                                 |  | <b>Expense Advances: Issued</b>                                                                                                         |  |                                                   |  |             |  |                                 |       |      |     |                    |      |
| <b>DETAILS</b>                               |  | To record claims submitted requesting the issuance of warrants for the purpose of providing an expense advance to an employee.          |  |                                                   |  |             |  |                                 |       |      |     |                    |      |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                                       |  |                                                   |  |             |  |                                 |       |      |     |                    |      |
| <b>Source Form</b>                           |  | 321 Standard Warrant Claim                                                                                                              |  |                                                   |  |             |  |                                 |       |      |     |                    |      |
| <b>Register</b>                              |  | 413 Disbursement Register                                                                                                               |  |                                                   |  |             |  |                                 |       |      |     |                    |      |
| <b>Code</b>                                  |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                    |  |                                                   |  |             |  |                                 |       |      |     |                    |      |
| <b>Debits</b>                                |  | <b>Credits</b>                                                                                                                          |  |                                                   |  |             |  |                                 |       |      |     |                    |      |
| 1901                                         |  | 1105                                                                                                                                    |  | Expense Advances to Employees<br>Cash in Treasury |  |             |  |                                 |       |      |     |                    |      |
| <b>Subsidiary Ledger Transaction Control</b> |  | <b>Form Code</b>                                                                                                                        |  | <b>FORM TITLE</b>                                 |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     | <b>Trans Codes</b> |      |
| X                                            |  | 431                                                                                                                                     |  | Expenditure Control Ledger                        |  |             |  | Author                          | Enc   | Ded  | Exp | Bal                |      |
|                                              |  |                                                                                                                                         |  |                                                   |  |             |  |                                 |       | +    |     | -                  | 3859 |
|                                              |  | 432                                                                                                                                     |  | Income Control Ledger                             |  |             |  | Est                             | Rec   | Coll | Bal |                    |      |
|                                              |  |                                                                                                                                         |  |                                                   |  |             |  |                                 |       |      |     |                    |      |
|                                              |  | 433                                                                                                                                     |  | Income Clearance Control Ledger                   |  |             |  | Coll                            | Trans | Ref  | Bal |                    |      |
|                                              |  |                                                                                                                                         |  |                                                   |  |             |  |                                 |       |      |     |                    |      |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                                        |  | <b>FORM TITLE</b>                                 |  |             |  |                                 |       |      |     | <b>Affect</b>      |      |
|                                              |  |                                                                                                                                         |  |                                                   |  |             |  |                                 |       |      |     | Increase Decrease  |      |
|                                              |  |                                                                                                                                         |  |                                                   |  |             |  |                                 |       |      |     |                    |      |
| <b>NOTES</b>                                 |  | Agencies are required to maintain a ledger to support the detail in account 1901. This entry would result in an increase to the ledger. |  |                                                   |  |             |  |                                 |       |      |     |                    |      |

|                                       |  | TRANSACTION ▲                                                                                                                                          |                      | DESCRIPTION                                             |  |      |                          |       |          |             |     |      |
|---------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------|--|------|--------------------------|-------|----------|-------------|-----|------|
| TITLE                                 |  | Expense Advances: Repayment                                                                                                                            |                      |                                                         |  |      |                          |       |          |             |     |      |
| DETAILS                               |  | To record the collection and deposit of monies representing the return of expense advances made to an employee.                                        |                      |                                                         |  |      |                          |       |          |             |     |      |
| Form Code                             |  | FORM TITLE                                                                                                                                             |                      |                                                         |  |      |                          |       |          |             |     |      |
| Source Form                           |  | 316 Collection Report                                                                                                                                  |                      |                                                         |  |      |                          |       |          |             |     |      |
| Register                              |  | 416 Deposit—Clearance Register                                                                                                                         |                      |                                                         |  |      |                          |       |          |             |     |      |
| General Ledger Control Account        |  | Code                                                                                                                                                   |                      | GENERAL CONTROL ACCOUNT TITLE                           |  |      |                          |       |          |             |     |      |
|                                       |  | Debits                                                                                                                                                 | Credits              |                                                         |  |      |                          |       |          |             |     |      |
|                                       |  | 1104                                                                                                                                                   | 1901                 | Treasury Cash Clearing<br>Expense Advances to Employees |  |      |                          |       |          |             |     |      |
| Subsidiary Ledger Transaction Control |  | ✓                                                                                                                                                      | Form Code            | FORM TITLE                                              |  | Note | BALANCE COLUMNS AFFECTED |       |          | Trans Codes |     |      |
|                                       |  | X                                                                                                                                                      | 431                  | Expenditure Control Ledger                              |  |      | Author                   | Enc   | Ded      | Exp         | Bal | 3958 |
|                                       |  |                                                                                                                                                        | 432                  | Income Control Ledger                                   |  |      | Est                      | Rec   | Coll     | Bal         |     |      |
|                                       |  |                                                                                                                                                        | 433                  | Income Clearance Control Ledger                         |  |      | Coll                     | Trans | Ref      | Bal         |     |      |
|                                       |  |                                                                                                                                                        |                      |                                                         |  |      |                          |       |          |             |     |      |
|                                       |  |                                                                                                                                                        |                      |                                                         |  |      |                          |       |          |             |     |      |
|                                       |  |                                                                                                                                                        |                      |                                                         |  |      |                          |       |          |             |     |      |
| Detail                                |  | Form Code                                                                                                                                              | FORM TITLE           |                                                         |  |      |                          |       | Affect   |             |     |      |
|                                       |  | 441                                                                                                                                                    | Cash Clearing Ledger |                                                         |  |      |                          |       | Increase | Decrease    |     |      |
|                                       |  |                                                                                                                                                        |                      |                                                         |  |      |                          |       | X        |             |     |      |
| NOTES                                 |  | Agencies are required to maintain a ledger to support the detail in Account 1901. This entry would result in a decrease in the Expense Advance Ledger. |                      |                                                         |  |      |                          |       |          |             |     |      |



|                                              |                                                                                                                                                                                 | TRANSACTION ▲                     |                                 | DESCRIPTION |                          |       |      |     |                             |             |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|-------------|--------------------------|-------|------|-----|-----------------------------|-------------|
| <b>TITLE</b>                                 | <b>Expense Advances: Adjustment/Closure</b>                                                                                                                                     |                                   |                                 |             |                          |       |      |     |                             |             |
| <b>DETAILS</b>                               | To record the adjustment or closure of an employee's expense advance account based on approved travel vouchers justifying the partial or total consumption of amounts advanced. |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              | Form Code                                                                                                                                                                       | FORM TITLE                        |                                 |             |                          |       |      |     |                             |             |
| <b>Source Form</b>                           | 391                                                                                                                                                                             | Journal Voucher                   |                                 |             |                          |       |      |     |                             |             |
| <b>Register</b>                              | 419                                                                                                                                                                             | General Register                  |                                 |             |                          |       |      |     |                             |             |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                                                            |                                   | GENERAL CONTROL ACCOUNT TITLE   |             |                          |       |      |     |                             |             |
|                                              | Debits                                                                                                                                                                          | Credits                           |                                 |             |                          |       |      |     |                             |             |
|                                              | 5201                                                                                                                                                                            | 1901                              | Support Expenditures            |             |                          |       |      |     |                             |             |
|                                              | 5202                                                                                                                                                                            |                                   | Capital Outlay Expenditures     |             |                          |       |      |     |                             |             |
|                                              | 5207                                                                                                                                                                            |                                   | Fiduciary Disbursements         |             |                          |       |      |     |                             |             |
|                                              | 5208                                                                                                                                                                            |                                   | Operating Expenses              |             |                          |       |      |     |                             |             |
| 5215                                         | Disbursements — Other                                                                                                                                                           |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              |                                                                                                                                                                                 | Expense Advances to Employees (b) |                                 |             |                          |       |      |     |                             |             |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                                                                                                                               | Form Code                         | FORM TITLE                      | Note        | BALANCE COLUMNS AFFECTED |       |      |     |                             | Trans Codes |
|                                              | X                                                                                                                                                                               | 431                               | Expenditure Control Ledger      | a           | Author                   | Enc   | Ded  | Exp | Bel                         | 3958        |
|                                              |                                                                                                                                                                                 |                                   |                                 | b           |                          |       |      | +   | —                           | 4859        |
|                                              |                                                                                                                                                                                 | 432                               | Income Control Ledger           |             | Est                      | Rec   | Coll | Bal |                             |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              |                                                                                                                                                                                 | 433                               | Income Clearance Control Ledger |             | Coll                     | Trans | Ref  | Bal |                             |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
| <b>Detail</b>                                | Form Code                                                                                                                                                                       | FORM TITLE                        |                                 |             |                          |       |      |     | Affect<br>Increase Decrease |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
|                                              |                                                                                                                                                                                 |                                   |                                 |             |                          |       |      |     |                             |             |
| <b>NOTES</b>                                 | Agencies are required to maintain a ledger to support the detail in account 1901. This entry would result in a credit to the ledger.                                            |                                   |                                 |             |                          |       |      |     |                             |             |

TRANSACTION

DESCRIPTION

TITLE

Transfers: Received by Payroll Revolving Account

DETAILS

That amount needed to cover employees' salaries and employer payroll costs is transferred into the Payroll Revolving Account are recorded in the Payroll Revolving Account.

Form Code

FORM TITLE

Source Form

331

No Warrant Transfer of Funds

Register

418

No Warrant Transfer Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1105

2201

Cash in Treasury  
Accountability for Advances

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

TRANSACTION ▲

DESCRIPTION

|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|----------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------------------|--|--|-------------|---------------------------------|--------------|-------------|-----------------|-----------------|--------------------|
| <b>TITLE</b>                                 |                      | <b>Transfers: Received by Warrant Clearance Account (Claims)</b>                                                 |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
| <b>DETAILS</b>                               |                      | Amounts are transferred to a warrant revolving account to permit the issuance of warrants as requested by claim. |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      | <b>Form Code</b>                                                                                                 |                   | <b>FORM TITLE</b>                               |  |  |             |                                 |              |             |                 |                 |                    |
| <b>Source Form</b>                           |                      | 321                                                                                                              |                   | Standard Warrant Claim                          |  |  |             |                                 |              |             |                 |                 |                    |
| <b>Register</b>                              |                      | 413                                                                                                              |                   | Disbursement Register                           |  |  |             |                                 |              |             |                 |                 |                    |
| <b>General Ledger Control Account</b>        |                      | <b>Code</b>                                                                                                      |                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>            |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      | <b>Debits</b>                                                                                                    | <b>Credits</b>    |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      | 1105                                                                                                             | 2201              | Cash in Treasury<br>Accountability for Advances |  |  |             |                                 |              |             |                 |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <b>NONE REQUIRED</b> | <input checked="" type="checkbox"/>                                                                              | <b>Form Code</b>  | <b>FORM TITLE</b>                               |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |                 |                 | <b>Trans Codes</b> |
|                                              |                      |                                                                                                                  | 431               | <b>Expenditure Control Ledger</b>               |  |  |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b>      | <b>Bal</b>      |                    |
|                                              |                      |                                                                                                                  | 432               | <b>Income Control Ledger</b>                    |  |  |             | <b>Est</b>                      | <b>Rac</b>   | <b>Coll</b> | <b>Bel</b>      |                 |                    |
|                                              |                      |                                                                                                                  | 433               | <b>Income Clearance Control Ledger</b>          |  |  |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b>      |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |
| <b>Detail</b>                                |                      | <b>Form Code</b>                                                                                                 | <b>FORM TITLE</b> |                                                 |  |  |             |                                 |              |             | <b>Affect</b>   |                 |                    |
|                                              |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             | <b>Increase</b> | <b>Decrease</b> |                    |
| <b>NOTES</b>                                 |                      |                                                                                                                  |                   |                                                 |  |  |             |                                 |              |             |                 |                 |                    |

|                                       |                                                                                            | TRANSACTION ▲          |                                                 | DESCRIPTION |                          |       |      |     |     |                   |
|---------------------------------------|--------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------|-------------|--------------------------|-------|------|-----|-----|-------------------|
| TITLE                                 | Warrants Issued                                                                            |                        |                                                 |             |                          |       |      |     |     |                   |
| DETAILS                               | Warrants are issued against warrant clearance accounts to disburse amounts transferred-in. |                        |                                                 |             |                          |       |      |     |     |                   |
|                                       | Form Code                                                                                  | FORM TITLE             |                                                 |             |                          |       |      |     |     |                   |
| Source Form                           | 326                                                                                        | Warrant Issued Summary |                                                 |             |                          |       |      |     |     |                   |
| Register                              | 415                                                                                        | Warrant Register       |                                                 |             |                          |       |      |     |     |                   |
| General Ledger Control Account        | Code                                                                                       |                        | GENERAL CONTROL ACCOUNT TITLE                   |             |                          |       |      |     |     |                   |
|                                       | Debits                                                                                     | Credits                |                                                 |             |                          |       |      |     |     |                   |
|                                       | 2201                                                                                       | 1105                   | Accountability for Advances<br>Cash in Treasury |             |                          |       |      |     |     |                   |
| Subsidiary Ledger Transaction Control | ✓                                                                                          | Form Code              | FORM TITLE                                      | Note        | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes       |
|                                       | NONE REQUIRED                                                                              | 431                    | Expenditure Control Ledger                      |             | Author                   | Enc   | Ded  | Exp | Bal |                   |
|                                       |                                                                                            | 432                    | Income Control Ledger                           |             | Est                      | Rec   | Coll | Bal |     |                   |
|                                       |                                                                                            | 433                    | Income Clearance Control Ledger                 |             | Coll                     | Trans | Ref  | Bal |     |                   |
|                                       |                                                                                            |                        |                                                 |             |                          |       |      |     |     |                   |
|                                       |                                                                                            |                        |                                                 |             |                          |       |      |     |     |                   |
|                                       |                                                                                            |                        |                                                 |             |                          |       |      |     |     |                   |
|                                       |                                                                                            | Form Code              | FORM TITLE                                      |             |                          |       |      |     |     | Affect            |
|                                       | Detail                                                                                     |                        |                                                 |             |                          |       |      |     |     | Increase Decrease |
|                                       |                                                                                            |                        |                                                 |             |                          |       |      |     |     |                   |
|                                       |                                                                                            |                        |                                                 |             |                          |       |      |     |     |                   |
| NOTES                                 |                                                                                            |                        |                                                 |             |                          |       |      |     |     |                   |

TRANSACTION

DESCRIPTION

TITLE

Construction Advances: Requested

DETAILS

Requests are made to establish or replenish an advance account in the Construction Advance Account.

Source Form

Form Code

FORM TITLE

319

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

1205

2402

Advances Receivable  
Accountability for Advances — Receivable

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

X 432

Income Control Ledger

Est

Rec

Coll

Bal

2849

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

442

Accounts Receivable Ledger

X

NOTES



|                                       |                                                                                                                                   | TRANSACTION ▲                      |                                                                   | DESCRIPTION |                          |       |      |     |          |             |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------------------------------------|-------------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                 | Construction Advances: Made <sup>(a)</sup>                                                                                        |                                    |                                                                   |             |                          |       |      |     |          |             |
| DETAILS                               | Monies are advanced to the Construction Advance Account as required to pay anticipated costs of authorized construction projects. |                                    |                                                                   |             |                          |       |      |     |          |             |
| Source Form                           | Form Code                                                                                                                         | FORM TITLE                         |                                                                   |             |                          |       |      |     |          |             |
|                                       | 331                                                                                                                               | No Warrant Transfer of Funds (out) |                                                                   |             |                          |       |      |     |          |             |
| Register                              | 418                                                                                                                               | No Warrant Transfer Register       |                                                                   |             |                          |       |      |     |          |             |
| General Ledger Control Account        | Code                                                                                                                              |                                    | GENERAL CONTROL ACCOUNT TITLE                                     |             |                          |       |      |     |          |             |
|                                       | Debits                                                                                                                            | Credits                            |                                                                   |             |                          |       |      |     |          |             |
|                                       | 1902                                                                                                                              | 1105                               | Transfers to the Construction Advance Account<br>Cash in Treasury |             |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                 | Form Code                          | FORM TITLE                                                        | Note        | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                       | X                                                                                                                                 | 431                                | Expenditure Control Ledger                                        |             | Author                   | Enc   | Ded  | Exp | Bal      | 3859        |
|                                       |                                                                                                                                   | 432                                | Income Control Ledger                                             |             | Est                      | Rec   | Coll | Bal |          |             |
|                                       |                                                                                                                                   | 433                                | Income Clearance Control Ledger                                   |             | Coll                     | Trans | Ref  | Bal |          |             |
|                                       |                                                                                                                                   |                                    |                                                                   |             |                          |       |      |     |          |             |
|                                       |                                                                                                                                   |                                    |                                                                   |             |                          |       |      |     |          |             |
|                                       |                                                                                                                                   |                                    |                                                                   |             |                          |       |      |     |          |             |
|                                       |                                                                                                                                   |                                    |                                                                   |             |                          |       |      |     |          |             |
|                                       |                                                                                                                                   |                                    |                                                                   |             |                          |       |      |     |          |             |
|                                       |                                                                                                                                   |                                    |                                                                   |             |                          |       |      |     |          |             |
| Detail                                | Form Code                                                                                                                         | FORM TITLE                         |                                                                   |             |                          |       |      |     | Affect   |             |
|                                       |                                                                                                                                   |                                    |                                                                   |             |                          |       |      |     | Increase | Decrease    |
| NOTES                                 | (a) Treasury Fund Accounts only.                                                                                                  |                                    |                                                                   |             |                          |       |      |     |          |             |

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                                      |                                 |                                              |  |  |             |                                 |              |             |                 |                    |      |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------------|--|--|-------------|---------------------------------|--------------|-------------|-----------------|--------------------|------|
| <b>TITLE</b>                                 |  | <b>Construction Advances: Received From Treasury Fund Accounts</b>                                                                                   |                                 |                                              |  |  |             |                                 |              |             |                 |                    |      |
| <b>DETAILS</b>                               |  | Monies, advanced from other accounting entities to the Construction Advance Account as required to pay anticipated construction costs, are recorded. |                                 |                                              |  |  |             |                                 |              |             |                 |                    |      |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                                                    |                                 |                                              |  |  |             |                                 |              |             |                 |                    |      |
| <b>Source Form</b>                           |  | 331 No Warrant Transfer of Funds (in)                                                                                                                |                                 |                                              |  |  |             |                                 |              |             |                 |                    |      |
| <b>Register</b>                              |  | 418 No Warrant Transfer Register                                                                                                                     |                                 |                                              |  |  |             |                                 |              |             |                 |                    |      |
| <b>Code</b>                                  |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                 |                                 |                                              |  |  |             |                                 |              |             |                 |                    |      |
| <b>Debits</b>                                |  | <b>Credits</b>                                                                                                                                       |                                 |                                              |  |  |             |                                 |              |             |                 |                    |      |
| 1105                                         |  | 2201                                                                                                                                                 |                                 | Cash in Treasury } a                         |  |  |             |                                 |              |             |                 |                    |      |
| 2402                                         |  | 1205                                                                                                                                                 |                                 | Accountability for Advances } a              |  |  |             |                                 |              |             |                 |                    |      |
|                                              |  |                                                                                                                                                      |                                 | Accountability for Advances — Receivable } b |  |  |             |                                 |              |             |                 |                    |      |
|                                              |  |                                                                                                                                                      |                                 | Advances Receivable } b                      |  |  |             |                                 |              |             |                 |                    |      |
| <b>Subsidiary Ledger Transaction Control</b> |  |                                                                                                                                                      |                                 |                                              |  |  |             |                                 |              |             |                 |                    |      |
| <input checked="" type="checkbox"/>          |  | <b>Form Code</b>                                                                                                                                     | <b>FORM TITLE</b>               |                                              |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |                 | <b>Trans Codes</b> |      |
|                                              |  |                                                                                                                                                      |                                 |                                              |  |  |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b>      | <b>Bel</b>         |      |
|                                              |  | 431                                                                                                                                                  | Expenditure Control Ledger      |                                              |  |  |             |                                 |              |             |                 |                    |      |
|                                              |  |                                                                                                                                                      |                                 |                                              |  |  |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b>      |                    |      |
|                                              |  | X 432                                                                                                                                                | Income Control Ledger           |                                              |  |  | b           |                                 | —            |             | +               |                    | 2948 |
|                                              |  |                                                                                                                                                      |                                 |                                              |  |  | a           |                                 |              | +           | —               |                    | 3849 |
|                                              |  |                                                                                                                                                      |                                 |                                              |  |  |             | <b>Coll</b>                     | <b>Trens</b> | <b>Ref</b>  | <b>Bal</b>      |                    |      |
|                                              |  | 433                                                                                                                                                  | Income Clearance Control Ledger |                                              |  |  |             |                                 |              |             |                 |                    |      |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                                                     | <b>FORM TITLE</b>               |                                              |  |  |             |                                 |              |             | <b>Affect</b>   |                    |      |
|                                              |  |                                                                                                                                                      |                                 |                                              |  |  |             |                                 |              |             | <b>Increase</b> | <b>Decrease</b>    |      |
|                                              |  | 442                                                                                                                                                  | Accounts Receivable Ledger      |                                              |  |  |             |                                 |              |             |                 | a                  |      |
|                                              |  |                                                                                                                                                      |                                 |                                              |  |  |             |                                 |              |             | b               |                    |      |
| <b>NOTES</b>                                 |  | (a) Amount Transferred-in<br>(b) Amount Transferred-in applicable to amounts previously billed.                                                      |                                 |                                              |  |  |             |                                 |              |             |                 |                    |      |

|                                       |                                                                                                                                                                             | TRANSACTION ▲              |                                   | DESCRIPTION |                          |       |      |     |             |          |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------|-------------|--------------------------|-------|------|-----|-------------|----------|
| TITLE                                 | Construction Advances: Received From Non-Treasury Fund Accounts                                                                                                             |                            |                                   |             |                          |       |      |     |             |          |
| DETAILS                               | Monies, advanced from other accounting entities to the Construction Advance Account as required to pay anticipated costs of authorized construction projects, are recorded. |                            |                                   |             |                          |       |      |     |             |          |
|                                       | Form Code                                                                                                                                                                   | FORM TITLE                 |                                   |             |                          |       |      |     |             |          |
| Source Form                           | 361                                                                                                                                                                         | Collection Report          |                                   |             |                          |       |      |     |             |          |
| Register                              | 416                                                                                                                                                                         | Deposit—Clearance Register |                                   |             |                          |       |      |     |             |          |
| General Ledger Control Account        | Code                                                                                                                                                                        |                            | GENERAL CONTROL ACCOUNT TITLE     |             |                          |       |      |     |             |          |
|                                       | Debits                                                                                                                                                                      | Credits                    |                                   |             |                          |       |      |     |             |          |
|                                       | 1104                                                                                                                                                                        | 2201                       | Treasury Cash Clearing } (a)      |             |                          |       |      |     |             |          |
|                                       | 2402                                                                                                                                                                        | 1205                       | Accountability for Advances } (b) |             |                          |       |      |     |             |          |
| Subsidiary Ledger Transaction Control | ✓                                                                                                                                                                           | Form Code                  | FORM TITLE                        | Note        | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
|                                       |                                                                                                                                                                             | 431                        | Expenditure Control Ledger        |             | Author                   | Enc   | Ded  | Exp | Bal         |          |
|                                       |                                                                                                                                                                             |                            |                                   |             |                          |       |      |     |             |          |
|                                       |                                                                                                                                                                             |                            |                                   |             | Est                      | Rec   | Coll | Bal |             |          |
|                                       | X                                                                                                                                                                           | 432                        | Income Control Ledger             | b           |                          | —     |      | +   | 2948        |          |
|                                       |                                                                                                                                                                             |                            |                                   | a           |                          |       | +    | —   | 3849        |          |
|                                       |                                                                                                                                                                             | 433                        | Income Clearance Control Ledger   |             | Coll                     | Trans | Ref  | Bal |             |          |
| Detail                                |                                                                                                                                                                             | Form Code                  | FORM TITLE                        |             |                          |       |      |     | Affect      |          |
|                                       |                                                                                                                                                                             | 441                        | Cash Clearing Ledger              |             |                          |       |      |     | Increase    | Decrease |
|                                       |                                                                                                                                                                             |                            |                                   |             |                          |       |      |     | a           |          |
| NOTES                                 | (a) Total amount transferred-in.<br>(b) Amount liquidating a recorded receivable<br>(c) From Treasury Fund Accounts.                                                        |                            |                                   |             |                          |       |      |     |             |          |

TRANSACTION ▲

DESCRIPTION

|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |      |
|---------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--|------------------------------------------------------------------------------|--|------|--------------------------|-------|------|----------|-------------|------|
| <b>TITLE</b>                                            |                                     | <b>Construction Progress Report: Non-Enterprise</b>                                                                                                                                                                         |                                 |  |                                                                              |  |      |                          |       |      |          |             |      |
| <b>DETAILS</b>                                          |                                     | Amounts expended from the Construction Advance Account for authorized construction projects are reported to the agency and the amount advanced is reduced insofar as non-enterprise-type accounting entities are concerned. |                                 |  |                                                                              |  |      |                          |       |      |          |             |      |
| <b>Source Form</b>                                      | Form Code                           |                                                                                                                                                                                                                             | FORM TITLE                      |  |                                                                              |  |      |                          |       |      |          |             |      |
|                                                         | 391                                 |                                                                                                                                                                                                                             | Journal Voucher                 |  |                                                                              |  |      |                          |       |      |          |             |      |
| <b>Register</b>                                         | 419                                 |                                                                                                                                                                                                                             | General Register                |  |                                                                              |  |      |                          |       |      |          |             |      |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |      |
| <b>General Ledger Control Account</b>                   | Code                                |                                                                                                                                                                                                                             | GENERAL CONTROL ACCOUNT TITLE   |  |                                                                              |  |      |                          |       |      |          |             |      |
|                                                         | Debits                              |                                                                                                                                                                                                                             | Credits                         |  |                                                                              |  |      |                          |       |      |          |             |      |
|                                                         | 5202                                |                                                                                                                                                                                                                             | 1902                            |  | Capital Outlay Expenditures<br>Transfers to the Construction Advance Account |  |      |                          |       |      |          |             |      |
| <b>Subsidiary Ledger Transaction Control</b>            | <input checked="" type="checkbox"/> | Form Code                                                                                                                                                                                                                   | FORM TITLE                      |  |                                                                              |  | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                                         | X                                   | 431                                                                                                                                                                                                                         | Expenditure Control Ledger      |  |                                                                              |  |      | Author                   | Enc   | Ded  | Exp      | Bel         |      |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       | —    |          | +           | 3958 |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       | +    | —        | 4859        |      |
|                                                         |                                     | 432                                                                                                                                                                                                                         | Income Control Ledger           |  |                                                                              |  |      | Est                      | Rec   | Coll | Bel      |             |      |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |      |
|                                                         |                                     | 433                                                                                                                                                                                                                         | Income Clearance Control Ledger |  |                                                                              |  |      | Coll                     | Trans | Ref  | Bel      |             |      |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |      |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |      |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |      |
| <b>Detail</b>                                           | Form Code                           | FORM TITLE                                                                                                                                                                                                                  |                                 |  |                                                                              |  |      |                          |       |      | Affect   |             |      |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      | Increase | Decrease    |      |
|                                                         |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |      |
| <b>NOTES</b>                                            |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |      |
| See General Fixed Asset Fund for additional accounting. |                                     |                                                                                                                                                                                                                             |                                 |  |                                                                              |  |      |                          |       |      |          |             |      |

|                                       |                                            | TRANSACTION ▲    |                                                                                        | DESCRIPTION |      |                          |       |      |             |          |
|---------------------------------------|--------------------------------------------|------------------|----------------------------------------------------------------------------------------|-------------|------|--------------------------|-------|------|-------------|----------|
| TITLE                                 | Construction Progress Report: Enterprise   |                  |                                                                                        |             |      |                          |       |      |             |          |
|                                       | Construction work in Progress is recorded. |                  |                                                                                        |             |      |                          |       |      |             |          |
| Source Form                           | Form Code                                  | FORM TITLE       |                                                                                        |             |      |                          |       |      |             |          |
|                                       | 391                                        | Journal Voucher  |                                                                                        |             |      |                          |       |      |             |          |
| Registrar                             | 419                                        | General Register |                                                                                        |             |      |                          |       |      |             |          |
|                                       | Code                                       |                  | GENERAL CONTROL ACCOUNT TITLE                                                          |             |      |                          |       |      |             |          |
| General Ledger Control Account        | Debits                                     | Credits          |                                                                                        |             |      |                          |       |      |             |          |
|                                       | 1706                                       | 1902             | Construction Work in Progress (b)<br>Transfers to the Construction Advance Account (a) |             |      |                          |       |      |             |          |
| Subsidiary Ledger Transaction Control | ✓                                          | Form Code        | FORM TITLE                                                                             |             | Note | BALANCE COLUMNS AFFECTED |       |      | Trans Codes |          |
|                                       | X                                          | 431              | Expenditure Control Ledger                                                             |             | a    | Author                   | Enc   | Ded  | Exp         | Bal      |
|                                       |                                            |                  |                                                                                        |             | b    |                          |       | —    |             | +        |
|                                       |                                            |                  |                                                                                        |             |      |                          |       | +    |             | —        |
|                                       |                                            | 432              | Income Control Ledger                                                                  |             |      | Est                      | Rec   | Coll | Bal         |          |
|                                       |                                            |                  |                                                                                        |             |      |                          |       |      |             |          |
|                                       |                                            |                  |                                                                                        |             |      |                          |       |      |             |          |
|                                       |                                            | 433              | Income Clearance Control Ledger                                                        |             |      | Coll                     | Trans | Raf  | Bal         |          |
|                                       |                                            |                  |                                                                                        |             |      |                          |       |      |             |          |
|                                       |                                            |                  |                                                                                        |             |      |                          |       |      |             |          |
| Detail                                | Form Code                                  | FORM TITLE       |                                                                                        |             |      |                          |       |      | Affect      |          |
|                                       |                                            |                  |                                                                                        |             |      |                          |       |      | Increase    | Decrease |
| NOTES                                 |                                            |                  |                                                                                        |             |      |                          |       |      |             |          |
|                                       |                                            |                  |                                                                                        |             |      |                          |       |      |             |          |



TRANSACTION ▲

DESCRIPTION

|                                              |     |                                                                                            |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
|----------------------------------------------|-----|--------------------------------------------------------------------------------------------|--|---------------------------------|--|-------------------|--|-------------|--|---------------------------------|--|------|--|--------------------|--|--------------------------|--|
| <b>TITLE</b>                                 |     | <b>Construction Work in Progress: Enterprise Allocation</b>                                |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| <b>DETAILS</b>                               |     | Construction work in progress is allocated to more precise categories.                     |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                          |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| <b>Source Form</b>                           | 391 | Journal Voucher                                                                            |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| <b>Register</b>                              | 419 | General Register                                                                           |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                       |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                             |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| 1702                                         |     |                                                                                            |  | Buildings                       |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| 1703                                         |     |                                                                                            |  | Other Improvements              |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| 1704                                         |     |                                                                                            |  | Equipment                       |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| 1705                                         |     |                                                                                            |  | Other Fixed Assets              |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
|                                              |     | 1706                                                                                       |  | Construction Work in Progress   |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| <b>Subsidiary Ledger Transaction Control</b> |     | <input checked="" type="checkbox"/>                                                        |  | <b>Form Code</b>                |  | <b>FORM TITLE</b> |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |  |      |  | <b>Trans Codes</b> |  |                          |  |
| <b>NONE REQUIRED</b>                         |     | 431                                                                                        |  | Expenditure Control Ledger      |  |                   |  | Author      |  | Enc                             |  | Ded  |  | Exp                |  | Bal                      |  |
|                                              |     | 432                                                                                        |  | Income Control Ledger           |  |                   |  | Est         |  | Rec                             |  | Coll |  | Bal                |  |                          |  |
|                                              |     | 433                                                                                        |  | Income Clearance Control Ledger |  |                   |  | Coll        |  | Trans                           |  | Ref  |  | Bal                |  |                          |  |
|                                              |     |                                                                                            |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
|                                              |     |                                                                                            |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
|                                              |     |                                                                                            |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| <b>Detail</b>                                |     | <b>Form Code</b>                                                                           |  | <b>FORM TITLE</b>               |  |                   |  |             |  |                                 |  |      |  |                    |  | <b>Affect</b>            |  |
|                                              |     |                                                                                            |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  | <b>Increase Decrease</b> |  |
|                                              |     |                                                                                            |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |
| <b>NOTES</b>                                 |     | Entry could be based on a final progress report generated by Architecture and Engineering. |  |                                 |  |                   |  |             |  |                                 |  |      |  |                    |  |                          |  |

|                                       |                                                                                               | TRANSACTION ▲    |                                                         | DESCRIPTION |      |                          |       |      |             |          |
|---------------------------------------|-----------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------|-------------|------|--------------------------|-------|------|-------------|----------|
| TITLE                                 | Property Held in Trust: Received                                                              |                  |                                                         |             |      |                          |       |      |             |          |
|                                       | The accountability for property to be held by the State in a fiduciary capacity, is recorded. |                  |                                                         |             |      |                          |       |      |             |          |
| Source Form                           | Form Code                                                                                     | FORM TITLE       |                                                         |             |      |                          |       |      |             |          |
|                                       | 391                                                                                           | Journal Voucher  |                                                         |             |      |                          |       |      |             |          |
| Register                              | 419                                                                                           | General Register |                                                         |             |      |                          |       |      |             |          |
|                                       | Code                                                                                          |                  | GENERAL CONTROL ACCOUNT TITLE                           |             |      |                          |       |      |             |          |
| General Ledger Control Account        | Debits                                                                                        | Credits          |                                                         |             |      |                          |       |      |             |          |
|                                       | 1801                                                                                          | 4201             | Property Held in Trust<br>Fund Balance — Special Trusts |             |      |                          |       |      |             |          |
| Subsidiary Ledger Transaction Control | ✓                                                                                             | Form Code        | FORM TITLE                                              |             | Note | BALANCE COLUMNS AFFECTED |       |      | Trans Codes |          |
|                                       | NONE REQUIRED                                                                                 | 431              | Expenditure Control Ledger                              |             |      | Author                   | Enc   | Ded  | Exp         | Bal      |
|                                       |                                                                                               | 432              | Income Control Ledger                                   |             |      | Est                      | Rec   | Coll | Bal         |          |
|                                       |                                                                                               | 433              | Income Clearance Control Ledger                         |             |      | Coll                     | Trans | Ref  | Bal         |          |
|                                       |                                                                                               |                  |                                                         |             |      |                          |       |      |             |          |
|                                       |                                                                                               |                  |                                                         |             |      |                          |       |      |             |          |
|                                       |                                                                                               |                  | Form Code                                               | FORM TITLE  |      |                          |       |      |             | Affect   |
|                                       | Detail                                                                                        |                  |                                                         |             |      |                          |       |      | Increase    | Decrease |
|                                       |                                                                                               |                  |                                                         |             |      |                          |       |      |             |          |
|                                       | NOTES                                                                                         |                  |                                                         |             |      |                          |       |      |             |          |

TRANSACTION ▲

DESCRIPTION

|                                              |                          |                                                                                                    |                  |                                                        |  |        |        |          |                          |     |  |  |             |
|----------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------|--|--------|--------|----------|--------------------------|-----|--|--|-------------|
| <b>TITLE</b>                                 |                          | Property Held in Trust: Disposition                                                                |                  |                                                        |  |        |        |          |                          |     |  |  |             |
| <b>DETAILS</b>                               |                          | The accountability for property held in fiduciary capacity is returned to "donors" or disposed of. |                  |                                                        |  |        |        |          |                          |     |  |  |             |
| <b>Source Form</b>                           |                          | Form Code                                                                                          | FORM TITLE       |                                                        |  |        |        |          |                          |     |  |  |             |
|                                              |                          | 391                                                                                                | Journal Voucher  |                                                        |  |        |        |          |                          |     |  |  |             |
| <b>Register</b>                              |                          | 419                                                                                                | General Register |                                                        |  |        |        |          |                          |     |  |  |             |
| <b>General Ledger Control Account</b>        |                          | <b>Code</b>                                                                                        |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                   |  |        |        |          |                          |     |  |  |             |
|                                              |                          | Debits                                                                                             | Credits          |                                                        |  |        |        |          |                          |     |  |  |             |
|                                              |                          | 4201                                                                                               | 1801             | Fund Balance – Special Trust<br>Property Held in Trust |  |        |        |          |                          |     |  |  |             |
| <b>Subsidiary Ledger Transaction Control</b> |                          | <input checked="" type="checkbox"/>                                                                | Form Code        | FORM TITLE                                             |  |        |        | Note     | BALANCE COLUMNS AFFECTED |     |  |  | Trans Codes |
|                                              |                          |                                                                                                    | 431              | Expenditure Control Ledger                             |  | Author | Enc    | Ded      | Exp                      | Bal |  |  |             |
|                                              |                          |                                                                                                    |                  |                                                        |  |        |        |          |                          |     |  |  |             |
|                                              |                          |                                                                                                    |                  |                                                        |  |        |        |          |                          |     |  |  |             |
|                                              |                          |                                                                                                    | 432              | Income Control Ledger                                  |  | Est    | Rec    | Coll     | Bal                      |     |  |  |             |
|                                              |                          |                                                                                                    |                  |                                                        |  |        |        |          |                          |     |  |  |             |
|                                              |                          |                                                                                                    |                  |                                                        |  |        |        |          |                          |     |  |  |             |
|                                              |                          |                                                                                                    | 433              | Income Clearance Control Ledger                        |  | Coll   | Trans  | Ref      | Bal                      |     |  |  |             |
|                                              |                          |                                                                                                    |                  |                                                        |  |        |        |          |                          |     |  |  |             |
|                                              |                          |                                                                                                    |                  |                                                        |  |        |        |          |                          |     |  |  |             |
| <b>Detail</b>                                | <input type="checkbox"/> | Form Code                                                                                          | FORM TITLE       |                                                        |  |        | Affect |          |                          |     |  |  |             |
|                                              |                          |                                                                                                    |                  |                                                        |  |        |        | Increase | Decrease                 |     |  |  |             |
|                                              |                          |                                                                                                    |                  |                                                        |  |        |        |          |                          |     |  |  |             |
| <b>NOTES</b>                                 |                          |                                                                                                    |                  |                                                        |  |        |        |          |                          |     |  |  |             |

|                                       |           | TRANSACTION ▲                                                                                                                                                                    |                                                    | DESCRIPTION |      |                          |       |      |     |             |          |
|---------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-------------|------|--------------------------|-------|------|-----|-------------|----------|
| TITLE                                 |           | Securities Liquidated: Cost Basis                                                                                                                                                |                                                    |             |      |                          |       |      |     |             |          |
| DETAILS                               |           | Securities, recorded at cost, are liquidated or submitted to a third party for collections.                                                                                      |                                                    |             |      |                          |       |      |     |             |          |
|                                       |           | Form Code                                                                                                                                                                        | FORM TITLE                                         |             |      |                          |       |      |     |             |          |
| Source Form                           |           | 361                                                                                                                                                                              | Collection Report <sup>(a)</sup>                   |             |      |                          |       |      |     |             |          |
|                                       |           | 391                                                                                                                                                                              | Journal Voucher <sup>(b)</sup>                     |             |      |                          |       |      |     |             |          |
| Register                              |           | 419                                                                                                                                                                              | General Register <sup>(b)</sup>                    |             |      |                          |       |      |     |             |          |
|                                       |           | 416                                                                                                                                                                              | Deposit—Clearance Register <sup>(a)</sup>          |             |      |                          |       |      |     |             |          |
| General Ledger Control Account        | Code      |                                                                                                                                                                                  | GENERAL CONTROL ACCOUNT TITLE                      |             |      |                          |       |      |     |             |          |
|                                       | Debits    | Credits                                                                                                                                                                          |                                                    |             |      |                          |       |      |     |             |          |
|                                       | 1104      |                                                                                                                                                                                  | Treasury Cash Clearing <sup>(a)</sup>              |             |      |                          |       |      |     |             |          |
|                                       | 1402      |                                                                                                                                                                                  | Securities Submitted for Collection <sup>(b)</sup> |             |      |                          |       |      |     |             |          |
|                                       |           | 1603                                                                                                                                                                             | Federal Securities at Cost                         |             |      |                          |       |      |     |             |          |
|                                       |           | 1605                                                                                                                                                                             | State Securities at Cost                           |             |      |                          |       |      |     |             |          |
|                                       |           | 1607                                                                                                                                                                             | Local Government Securities at Cost                |             |      |                          |       |      |     |             |          |
|                                       | 1609      | Other Investments at Cost                                                                                                                                                        |                                                    |             |      |                          |       |      |     |             |          |
|                                       | 5106      | 5106                                                                                                                                                                             | Investment Earnings <sup>(d)</sup>                 |             |      |                          |       |      |     |             |          |
| Subsidiary Ledger Transaction Control | ✓         | Form Code                                                                                                                                                                        | FORM TITLE                                         |             | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
|                                       |           | 431                                                                                                                                                                              | Expenditure Control Ledger                         |             |      | Author                   | Enc   | Ded  | Exp | Bel         |          |
|                                       |           |                                                                                                                                                                                  |                                                    |             |      |                          |       |      |     |             |          |
|                                       | X         | 432                                                                                                                                                                              | Income Control Ledger                              |             | d    | Est                      | Rec   | Coll | Bel |             | 3849     |
|                                       |           |                                                                                                                                                                                  |                                                    |             |      |                          |       |      |     |             |          |
|                                       |           | 433                                                                                                                                                                              | Income Clearance Control Ledger                    |             |      | Coll                     | Trans | Ref  | Bel |             |          |
|                                       |           |                                                                                                                                                                                  |                                                    |             |      |                          |       |      |     |             |          |
|                                       |           |                                                                                                                                                                                  |                                                    |             |      |                          |       |      |     |             |          |
|                                       |           |                                                                                                                                                                                  |                                                    |             |      |                          |       |      |     |             |          |
|                                       |           |                                                                                                                                                                                  |                                                    |             |      |                          |       |      |     |             |          |
| Detail                                | Form Code | FORM TITLE                                                                                                                                                                       |                                                    |             |      |                          |       |      |     | Affect      |          |
|                                       | 441       | Cash Clearing Ledger                                                                                                                                                             |                                                    |             |      |                          |       |      |     | Increase    | Decrease |
|                                       |           |                                                                                                                                                                                  |                                                    |             |      |                          |       |      |     | (a)         |          |
| NOTES                                 |           | <p>(a) Amount received not previously accrued.</p> <p>(b) Amount being accrued</p> <p>(c) Book value</p> <p>(d) Debit=loss on transaction.<br/>Credit=profit on transaction.</p> |                                                    |             |      |                          |       |      |     |             |          |

TRANSACTION

DESCRIPTION

| TITLE                                                       |                                                                                                                                                                                                                                                | DETAILS                                                                          |                                  |                                                    |                          |       |      |     |          |             |
|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------|--------------------------|-------|------|-----|----------|-------------|
| Securities Liquidated: State-owned Securities Valued at Par |                                                                                                                                                                                                                                                | State-owned securities valued at par are liquidated or submitted for collection. |                                  |                                                    |                          |       |      |     |          |             |
| Form Code                                                   | FORM TITLE                                                                                                                                                                                                                                     |                                                                                  |                                  |                                                    |                          |       |      |     |          |             |
| Source Form                                                 | 361<br>391                                                                                                                                                                                                                                     | Collection Report <sup>(a)</sup><br>Journal Voucher <sup>(b)</sup>               |                                  |                                                    |                          |       |      |     |          |             |
| Register                                                    | 419<br>416                                                                                                                                                                                                                                     | General Register <sup>(b)</sup><br>Deposit—Clearance Register <sup>(a)</sup>     |                                  |                                                    |                          |       |      |     |          |             |
| General Ledger Control Account                              | Code                                                                                                                                                                                                                                           |                                                                                  | GENERAL CONTROL ACCOUNT TITLE    |                                                    |                          |       |      |     |          |             |
|                                                             | Debits                                                                                                                                                                                                                                         | Credits                                                                          |                                  |                                                    |                          |       |      |     |          |             |
|                                                             | 1104                                                                                                                                                                                                                                           |                                                                                  |                                  | Treasury Cash Clearing <sup>(a)</sup>              |                          |       |      |     |          |             |
|                                                             | 1402                                                                                                                                                                                                                                           |                                                                                  |                                  | Securities Submitted for Collection <sup>(b)</sup> |                          |       |      |     |          |             |
|                                                             | 1602                                                                                                                                                                                                                                           |                                                                                  |                                  | Federal Securities at Par                          |                          |       |      |     |          |             |
|                                                             | 1604                                                                                                                                                                                                                                           |                                                                                  |                                  | State Securities at Par                            |                          |       |      |     |          |             |
|                                                             | 1606                                                                                                                                                                                                                                           |                                                                                  |                                  | Local Government Securities at Par                 |                          |       |      |     |          |             |
| 1608                                                        |                                                                                                                                                                                                                                                | Other Investments at Par                                                         |                                  |                                                    |                          |       |      |     |          |             |
| 5106                                                        | 5106                                                                                                                                                                                                                                           |                                                                                  | Investment Income <sup>(d)</sup> |                                                    |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control                       | ✓                                                                                                                                                                                                                                              | Form Code                                                                        | FORM TITLE                       | Note                                               | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                                             |                                                                                                                                                                                                                                                | 431                                                                              | Expenditure Control Ledger       |                                                    | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                                             | X                                                                                                                                                                                                                                              | 432                                                                              | Income Control Ledger            | (d)                                                | Est                      | Rec   | Coll | Bel |          | 3849        |
|                                                             |                                                                                                                                                                                                                                                | 433                                                                              | Income Clearance Control Ledger  |                                                    | Coll                     | Trans | Ref  | Bal |          |             |
|                                                             |                                                                                                                                                                                                                                                |                                                                                  |                                  |                                                    |                          |       |      |     |          |             |
| Detail                                                      | Form Code                                                                                                                                                                                                                                      | FORM TITLE                                                                       |                                  |                                                    |                          |       |      |     | Affect   |             |
|                                                             | 441                                                                                                                                                                                                                                            | Cash Clearing Ledger                                                             |                                  |                                                    |                          |       |      |     | Increase | Decrease    |
|                                                             |                                                                                                                                                                                                                                                |                                                                                  |                                  |                                                    |                          |       |      |     | X        |             |
| NOTES                                                       | <p>(a) Collections not previously accrued.</p> <p>(b) Receivable being established.</p> <p>(c) Par value of securities liquidated or being liquidated.</p> <p>(d) Profit on transaction: Credit—5106.<br/>Loss on Transaction: Debit 5106.</p> |                                                                                  |                                  |                                                    |                          |       |      |     |          |             |



TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                                      |                                 |                                                            |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------|-----|------|-----|-----------------|--------------------|
| <b>TITLE</b>                                 |  | <b>Coupons Liquidated</b>                                                                                                                            |                                 |                                                            |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
| <b>DETAILS</b>                               |  | Coupons, owned by the State, are collected or submitted through a third party for collection.                                                        |                                 |                                                            |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
|                                              |  | <b>Form Code</b>                                                                                                                                     |                                 | <b>FORM TITLE</b>                                          |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
| <b>Source Form</b>                           |  | 361<br>391                                                                                                                                           |                                 | Collection Report (a)<br>Journal <sup>or</sup> Voucher (b) |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
| <b>Register</b>                              |  | 419<br>416                                                                                                                                           |                                 | General Register (b)<br>Deposit—Clearance Register (a)     |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                                          |                                 | <b>GENERAL CONTROL ACCOUNT TITLE</b>                       |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
|                                              |  | <b>Debits</b>                                                                                                                                        |                                 | <b>Credits</b>                                             |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
|                                              |  | 1104<br>1401                                                                                                                                         |                                 | 1611<br>5105                                               |  | Treasury Cash Clearing (a)<br>Coupons Submitted for Collections (b)<br>Interest Purchased (c)<br>Interest Income (d) |             |                                 |     |      |     |                 |                    |
|                                              |  |                                                                                                                                                      |                                 |                                                            |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                                  | <b>Form Code</b>                | <b>FORM TITLE</b>                                          |  |                                                                                                                      | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |     |      |     |                 | <b>Trans Codes</b> |
|                                              |  |                                                                                                                                                      | 431                             | Expenditure Control Ledger                                 |  |                                                                                                                      |             | Author                          | Enc | Ded  | Exp | Bal             |                    |
|                                              |  |                                                                                                                                                      |                                 |                                                            |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
|                                              |  | X                                                                                                                                                    | 432                             | Income Control Ledger                                      |  |                                                                                                                      | d           | Est                             | Rac | Coll | Bal |                 | 3849               |
|                                              |  |                                                                                                                                                      |                                 |                                                            |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
|                                              |  | 433                                                                                                                                                  | Income Clearance Control Ledger |                                                            |  |                                                                                                                      | Coll        | Trans                           | Ref | Bal  |     |                 |                    |
|                                              |  |                                                                                                                                                      |                                 |                                                            |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
| <b>Detail</b>                                |  |                                                                                                                                                      | <b>Form Code</b>                | <b>FORM TITLE</b>                                          |  |                                                                                                                      |             |                                 |     |      |     | <b>Affect</b>   |                    |
|                                              |  |                                                                                                                                                      | 441                             | Cash Clearing Ledger                                       |  |                                                                                                                      |             |                                 |     |      |     | <b>Increase</b> | <b>Decrease</b>    |
|                                              |  |                                                                                                                                                      |                                 |                                                            |  |                                                                                                                      |             |                                 |     |      |     | (a)             |                    |
|                                              |  |                                                                                                                                                      |                                 |                                                            |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |
| <b>NOTES</b>                                 |  | (a) Amount collected.<br>(b) Amount to be collected.<br>(c) Amount of applicable unallocated interest purchased, if any.<br>(d) Net interest earned. |                                 |                                                            |  |                                                                                                                      |             |                                 |     |      |     |                 |                    |

TRANSACTION

DESCRIPTION

|                                              |                      |                                                                      |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
|----------------------------------------------|----------------------|----------------------------------------------------------------------|----------------------------------------|--|--|--|-------------|---------------------------------|--------------|-------------|------------|--------------------|-----------------|
| <b>TITLE</b>                                 |                      | <b>Securities and Coupons Submitted for Collection are Collected</b> |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
| <b>DETAILS</b>                               |                      | Securities and coupons submitted for collection are collected.       |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
| <b>Form Code</b>                             |                      | <b>FORM TITLE</b>                                                    |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
| <b>Source Form</b>                           | 361                  | Collection Report                                                    |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
|                                              | 416                  | Deposit—Clearance Register <sup>(a)</sup>                            |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
| <b>Code</b>                                  |                      | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                 |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
| <b>Debits</b>                                |                      | <b>Credits</b>                                                       |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
| <b>General Ledger Control Account</b>        | 1104                 | Treasury Cash Clearing <sup>(a)</sup>                                |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
|                                              | 1401                 | Coupons Submitted for Collection                                     |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
|                                              | 1402                 | Securities Submitted for Collection                                  |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                    | <b>Form Code</b>                                                     | <b>FORM TITLE</b>                      |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |            | <b>Trans Codes</b> |                 |
|                                              | <b>NONE REQUIRED</b> | 431                                                                  | <b>Expenditure Control Ledger</b>      |  |  |  |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b> | <b>Bel</b>         |                 |
|                                              |                      | 432                                                                  | <b>Income Control Ledger</b>           |  |  |  |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b> |                    |                 |
|                                              |                      | 433                                                                  | <b>Income Clearance Control Ledger</b> |  |  |  |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bel</b> |                    |                 |
|                                              |                      |                                                                      |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
|                                              |                      |                                                                      |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
|                                              |                      |                                                                      |                                        |  |  |  |             |                                 |              |             |            |                    |                 |
|                                              | <b>Detail</b>        | <b>Form Code</b>                                                     | <b>FORM TITLE</b>                      |  |  |  |             |                                 |              |             |            | <b>Affect</b>      |                 |
|                                              |                      | 441                                                                  | <b>Cash Clearing Ledger</b>            |  |  |  |             |                                 |              |             |            | <b>Increase</b>    | <b>Decrease</b> |
|                                              |                      |                                                                      |                                        |  |  |  |             |                                 |              |             |            | (a)                |                 |
| <b>NOTES</b>                                 |                      |                                                                      |                                        |  |  |  |             |                                 |              |             |            |                    |                 |

TRANSACTION

DESCRIPTION

|                                       |                                                                                         |            |                                 |  |  |      |                          |       |      |     |          |             |
|---------------------------------------|-----------------------------------------------------------------------------------------|------------|---------------------------------|--|--|------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                 | Cost Allocations: Cost of Goods Sold                                                    |            |                                 |  |  |      |                          |       |      |     |          |             |
|                                       | The cost of merchandise inventory purchased for resale which has been sold is recorded. |            |                                 |  |  |      |                          |       |      |     |          |             |
| DETAILS                               | Form Code                                                                               |            | FORM TITLE                      |  |  |      |                          |       |      |     |          |             |
|                                       | 391                                                                                     |            | Journal Voucher                 |  |  |      |                          |       |      |     |          |             |
| Source Form                           | 419                                                                                     |            | General Register                |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                         |            |                                 |  |  |      |                          |       |      |     |          |             |
| Register                              | Code                                                                                    |            | GENERAL CONTROL ACCOUNT TITLE   |  |  |      |                          |       |      |     |          |             |
|                                       | Debits                                                                                  |            |                                 |  |  |      |                          |       |      |     |          |             |
|                                       | Credits                                                                                 |            |                                 |  |  |      |                          |       |      |     |          |             |
|                                       | 5208                                                                                    |            | Operating Expense (a)           |  |  |      |                          |       |      |     |          |             |
| General Ledger Control Account        | 1802                                                                                    |            | Merchandise Inventory           |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                         |            |                                 |  |  |      |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control | ✓                                                                                       | Form Code  | FORM TITLE                      |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                       | X                                                                                       | 431        | Expenditure Control Ledger      |  |  |      | Author                   | Enc   | Deb  | Exp | Bel      | 4859        |
|                                       |                                                                                         |            |                                 |  |  |      |                          |       | +    | -   |          |             |
|                                       |                                                                                         | 432        | Income Control Ledger           |  |  |      | Est                      | Rec   | Coll | Bal |          |             |
|                                       |                                                                                         |            |                                 |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                         | 433        | Income Clearance Control Ledger |  |  |      | Coll                     | Trans | Ref  | Bel |          |             |
|                                       |                                                                                         |            |                                 |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                         |            |                                 |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                         |            |                                 |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                         |            |                                 |  |  |      |                          |       |      |     |          |             |
| Detail                                | Form Code                                                                               | FORM TITLE |                                 |  |  |      |                          |       |      |     | Affect   |             |
|                                       |                                                                                         |            |                                 |  |  |      |                          |       |      |     | Increase | Decrease    |
| NOTES                                 | (a) Cost of Goods Sold is identified through use of Expenditure Identification codes.   |            |                                 |  |  |      |                          |       |      |     |          |             |
|                                       |                                                                                         |            |                                 |  |  |      |                          |       |      |     |          |             |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                 |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
|----------------------------------------------|--|-------------------------------------------------------------------------------------------------|--|---------------------------------------------|--|-------------|--|--------------|--|---------------------------------|--|------------|--|--------------------|--|-----------------|--|-----------------|--|
| <b>TITLE</b>                                 |  | <b>Cost Allocations: Depreciation</b>                                                           |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
| <b>DETAILS</b>                               |  | An amount required to accurately reflect the consumption of capital costs are recorded.         |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                               |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
| <b>Source Form</b>                           |  | 391 Journal Voucher                                                                             |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
| <b>Register</b>                              |  | 419 General Register                                                                            |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
| <b>Code</b>                                  |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                            |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
| <b>Debits</b>                                |  | <b>Credits</b>                                                                                  |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
| 5208                                         |  | 1707                                                                                            |  | Operating Expenses (a)                      |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
|                                              |  | 1708                                                                                            |  | Accumulated Depreciation—Buildings          |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
|                                              |  | 1709                                                                                            |  | Accumulated Depreciation—Other Improvements |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
|                                              |  | 1710                                                                                            |  | Accumulated Depreciation—Equipment          |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
|                                              |  |                                                                                                 |  | Accumulated Depreciation—Other Fixed Assets |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/> Form Code                                                   |  | <b>FORM TITLE</b>                           |  |             |  | <b>Note</b>  |  | <b>BALANCE COLUMNS AFFECTED</b> |  |            |  | <b>Trans Codes</b> |  |                 |  |                 |  |
| <b>X</b>                                     |  | <b>431</b>                                                                                      |  | <b>Expenditure Control Ledger</b>           |  |             |  |              |  | <b>Author</b>                   |  | <b>Enc</b> |  | <b>Ded</b>         |  | <b>Exp</b>      |  | <b>Bal</b>      |  |
|                                              |  |                                                                                                 |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  | +               |  | —               |  |
|                                              |  |                                                                                                 |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  | 4859            |  |
| <b>432</b>                                   |  | <b>Income Control Ledger</b>                                                                    |  |                                             |  | <b>Est</b>  |  | <b>Rec</b>   |  | <b>Coll</b>                     |  | <b>Bal</b> |  |                    |  |                 |  |                 |  |
|                                              |  |                                                                                                 |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
| <b>433</b>                                   |  | <b>Income Clearance Control Ledger</b>                                                          |  |                                             |  | <b>Coll</b> |  | <b>Trans</b> |  | <b>Ref</b>                      |  | <b>Bal</b> |  |                    |  |                 |  |                 |  |
|                                              |  |                                                                                                 |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                |  | <b>FORM TITLE</b>                           |  |             |  |              |  |                                 |  |            |  | <b>Affect</b>      |  | <b>Increase</b> |  | <b>Decrease</b> |  |
|                                              |  |                                                                                                 |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
|                                              |  |                                                                                                 |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |
| <b>NOTES</b>                                 |  | (a) Depreciation expense is identified through utilization of Expenditure Identification codes. |  |                                             |  |             |  |              |  |                                 |  |            |  |                    |  |                 |  |                 |  |

TRANSACTION

DESCRIPTION

|                                       |  |                                                                                                  |           |                                         |  |  |      |                          |       |      |     |     |                   |
|---------------------------------------|--|--------------------------------------------------------------------------------------------------|-----------|-----------------------------------------|--|--|------|--------------------------|-------|------|-----|-----|-------------------|
| TITLE                                 |  | Cost Allocation: Other Prepayments                                                               |           |                                         |  |  |      |                          |       |      |     |     |                   |
| DETAILS                               |  | Expenditures, initially accounted as other prepayments, are allocated to expenditure categories. |           |                                         |  |  |      |                          |       |      |     |     |                   |
| Form Code                             |  | FORM TITLE                                                                                       |           |                                         |  |  |      |                          |       |      |     |     |                   |
| Source Form                           |  | 391                                                                                              |           | Journal Voucher                         |  |  |      |                          |       |      |     |     |                   |
| Register                              |  | 419                                                                                              |           | General Register                        |  |  |      |                          |       |      |     |     |                   |
| General Ledger Control Account        |  | Code                                                                                             |           | GENERAL CONTROL ACCOUNT TITLE           |  |  |      |                          |       |      |     |     |                   |
|                                       |  | Debits                                                                                           | Credits   |                                         |  |  |      |                          |       |      |     |     |                   |
|                                       |  | 5208                                                                                             | 1905      | Operating Expenses<br>Other Prepayments |  |  |      |                          |       |      |     |     |                   |
| Subsidiary Ledger Transaction Control |  | <input checked="" type="checkbox"/>                                                              | Form Code | FORM TITLE                              |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes       |
|                                       |  | <input type="checkbox"/>                                                                         | 431       | Expenditure Control Ledger              |  |  |      | Author                   | Enc   | Ded  | Exp | Bel | 4859              |
|                                       |  | <input type="checkbox"/>                                                                         | 432       | Income Control Ledger                   |  |  |      | Est                      | Rec   | Coll | Bel |     |                   |
|                                       |  | <input type="checkbox"/>                                                                         | 433       | Income Clearance Control Ledger         |  |  |      | Coll                     | Trans | Ref  | Bel |     |                   |
|                                       |  | <input type="checkbox"/>                                                                         | Form Code | FORM TITLE                              |  |  |      |                          |       |      |     |     | Affect            |
|                                       |  | <input type="checkbox"/>                                                                         |           |                                         |  |  |      |                          |       |      |     |     | Increase Decrease |
|                                       |  | <input type="checkbox"/>                                                                         |           |                                         |  |  |      |                          |       |      |     |     |                   |
|                                       |  | <input type="checkbox"/>                                                                         |           |                                         |  |  |      |                          |       |      |     |     |                   |
|                                       |  | <input type="checkbox"/>                                                                         |           |                                         |  |  |      |                          |       |      |     |     |                   |
|                                       |  | <input type="checkbox"/>                                                                         |           |                                         |  |  |      |                          |       |      |     |     |                   |
| NOTES                                 |  |                                                                                                  |           |                                         |  |  |      |                          |       |      |     |     |                   |



TRANSACTION ▲

DESCRIPTION

|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
|----------------------------------------------|-------------------------------------------------------------------------------------------------|------------------|-----------------------------------------------------|------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                 | <b>Bond Discount Accumulated</b>                                                                |                  |                                                     |      |                          |       |      |     |          |             |
| <b>DETAILS</b>                               | Bond discounts received on the purchase of investments are transferred to the earnings account. |                  |                                                     |      |                          |       |      |     |          |             |
| <b>Source Form</b>                           | Form Code                                                                                       | FORM TITLE       |                                                     |      |                          |       |      |     |          |             |
|                                              | 391                                                                                             | Journal Voucher  |                                                     |      |                          |       |      |     |          |             |
| <b>Register</b>                              | 419                                                                                             | General Register |                                                     |      |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>        | Code                                                                                            |                  | GENERAL CONTROL ACCOUNT TITLE                       |      |                          |       |      |     |          |             |
|                                              | Debits                                                                                          | Credits          |                                                     |      |                          |       |      |     |          |             |
|                                              | 2501                                                                                            | 5106             | Unaccumulated Bond Discounts<br>Investment Earnings |      |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/>                                                             | Form Code        | FORM TITLE                                          | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                              |                                                                                                 |                  |                                                     |      | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                              | <b>NONE REQUIRED</b>                                                                            | 431              | Expenditure Control Ledger                          |      |                          |       |      |     |          |             |
|                                              |                                                                                                 | 432              | Income Control Ledger                               |      | Est                      | Rec   | Coll | Bel |          |             |
|                                              |                                                                                                 | 433              | Income Clearance Control Ledger                     |      | Coll                     | Trans | Ref  | Bel |          |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
| <b>Detail</b>                                |                                                                                                 | Form Code        | FORM TITLE                                          |      |                          |       |      |     | Affect   |             |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     | Increase | Decrease    |
|                                              |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |
| <b>NOTES</b>                                 |                                                                                                 |                  |                                                     |      |                          |       |      |     |          |             |

TRANSACTION ▲

DESCRIPTION

TITLE

Premiums Amortized

DETAILS

Premiums paid to obtain investments are offset against investment earnings.

Source Form

Form Code

FORM TITLE

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

5106

1610

Investment Earnings  
Unamortized Premiums

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

NONE REQUIRED

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

Est

Rec

Coll

Bal

432

Income Control Ledger

Coll

Trans

Ref

Bal

433

Income Clearance Control Ledger

Affect

Increase

Decrease

NOTES

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |          |             |     |      |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------|--|--|--|------|--------------------------|-----|----------|-------------|-----|------|
| <b>TITLE</b>                                 |  | Accrued Interest Purchased is Offset                                                           |                                 |                                       |  |  |  |      |                          |     |          |             |     |      |
| <b>DETAILS</b>                               |  | Accrued interest purchased is offset against the interest collected on applicable investments. |                                 |                                       |  |  |  |      |                          |     |          |             |     |      |
| <b>Source Form</b>                           |  | Form Code                                                                                      | FORM TITLE                      |                                       |  |  |  |      |                          |     |          |             |     |      |
|                                              |  | 391                                                                                            | Journal Voucher                 |                                       |  |  |  |      |                          |     |          |             |     |      |
| <b>Register</b>                              |  | 419                                                                                            | General Register                |                                       |  |  |  |      |                          |     |          |             |     |      |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                    |                                 | <b>GENERAL CONTROL ACCOUNT TITLE</b>  |  |  |  |      |                          |     |          |             |     |      |
|                                              |  | <b>Debits</b>                                                                                  | <b>Credits</b>                  |                                       |  |  |  |      |                          |     |          |             |     |      |
|                                              |  | 5105                                                                                           | 1611                            | Interest Income<br>Interest Purchased |  |  |  |      |                          |     |          |             |     |      |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                            | Form Code                       | FORM TITLE                            |  |  |  | Note | BALANCE COLUMNS AFFECTED |     |          | Trans Codes |     |      |
|                                              |  |                                                                                                | 431                             | Expenditure Control Ledger            |  |  |  |      | Author                   | Enc | Ded      | Exp         | Bal |      |
|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |          |             |     |      |
|                                              |  | X                                                                                              | 432                             | Income Control Ledger                 |  |  |  |      | Est                      | Rec | Coll     | Bal         |     | 3948 |
|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |          |             |     |      |
|                                              |  | 433                                                                                            | Income Clearance Control Ledger |                                       |  |  |  | Coll | Trans                    | Ref | Bal      |             |     |      |
|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |          |             |     |      |
| <b>Detail</b>                                |  | Form Code                                                                                      | FORM TITLE                      |                                       |  |  |  |      |                          |     | Affect   |             |     |      |
|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     | Increase | Decrease    |     |      |
|                                              |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |          |             |     |      |
| <b>NOTES</b>                                 |  |                                                                                                |                                 |                                       |  |  |  |      |                          |     |          |             |     |      |

TRANSACTION

DESCRIPTION

|                                       |                                                                                        |                  |                                                    |  |  |  |      |                          |       |      |          |             |      |
|---------------------------------------|----------------------------------------------------------------------------------------|------------------|----------------------------------------------------|--|--|--|------|--------------------------|-------|------|----------|-------------|------|
| TITLE                                 | Bond Retirement: Accounting By Fiscal Agents                                           |                  |                                                    |  |  |  |      |                          |       |      |          |             |      |
| DETAILS                               | Fiscal Agents provide an accounting regarding bonds redeemed and/or interest paid out. |                  |                                                    |  |  |  |      |                          |       |      |          |             |      |
| Form Code                             | FORM TITLE                                                                             |                  |                                                    |  |  |  |      |                          |       |      |          |             |      |
| Source Form                           | 391                                                                                    | Journal Voucher  |                                                    |  |  |  |      |                          |       |      |          |             |      |
| Register                              | 419                                                                                    | General Register |                                                    |  |  |  |      |                          |       |      |          |             |      |
| General Ledger Control Account        | Code                                                                                   |                  | GENERAL CONTROL ACCOUNT TITLE                      |  |  |  |      |                          |       |      |          |             |      |
|                                       | Debits                                                                                 | Credits          |                                                    |  |  |  |      |                          |       |      |          |             |      |
|                                       | 5212                                                                                   | 1903             | Bond Principal Payments                            |  |  |  |      |                          |       |      |          |             |      |
|                                       | 5213                                                                                   |                  | Bond Interest Expense<br>Advances to Fiscal Agents |  |  |  |      |                          |       |      |          |             |      |
| Subsidiary Ledger Transaction Control | ✓                                                                                      | Form Code        | FORM TITLE                                         |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |          | Trans Codes |      |
|                                       | X                                                                                      | 431              | Expenditure Control Ledger                         |  |  |  |      | Author                   | Enc   | Ded  | Exp      | Bal         | 3958 |
|                                       |                                                                                        |                  |                                                    |  |  |  |      |                          |       |      |          | 4859        |      |
|                                       |                                                                                        | 432              | Income Control Ledger                              |  |  |  |      | Est                      | Rec   | Coll | Bal      |             |      |
|                                       |                                                                                        |                  |                                                    |  |  |  |      |                          |       |      |          |             |      |
|                                       |                                                                                        | 433              | Income Clearance Control Ledger                    |  |  |  |      | Coll                     | Trans | Ref  | Bal      |             |      |
|                                       |                                                                                        |                  |                                                    |  |  |  |      |                          |       |      |          |             |      |
|                                       |                                                                                        |                  |                                                    |  |  |  |      |                          |       |      |          |             |      |
|                                       |                                                                                        |                  |                                                    |  |  |  |      |                          |       |      |          |             |      |
|                                       |                                                                                        | Form Code        | FORM TITLE                                         |  |  |  |      |                          |       |      |          | Affect      |      |
|                                       |                                                                                        |                  |                                                    |  |  |  |      |                          |       |      | Increase | Decrease    |      |
|                                       |                                                                                        |                  |                                                    |  |  |  |      |                          |       |      |          |             |      |
|                                       |                                                                                        |                  |                                                    |  |  |  |      |                          |       |      |          |             |      |
| NOTES                                 |                                                                                        |                  |                                                    |  |  |  |      |                          |       |      |          |             |      |

TRANSACTION ▲

DESCRIPTION

|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
|----------------------------------------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------|--|--|--|------|--------------------------|-------|----------|----------|-------------|------|
| <b>TITLE</b>                                 |      | <b>Expenditure Distribution</b>                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>DETAILS</b>                               |      | Expenditures, recorded in the general ledger control accounts are transferred to other expenditure control accounts, or are transferred among expenditure identification groups. |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>Source Form</b>                           |      | Form Code                                                                                                                                                                        | FORM TITLE                      |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 341                                                                                                                                                                              | Expenditure Distribution Report |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>Register</b>                              |      | 413                                                                                                                                                                              | Disbursement Register           |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>General Ledger Control Account</b>        |      | <b>Code</b>                                                                                                                                                                      |                                 | <b>GENERAL CONTROL ACCOUNT TITLE</b> |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | <b>Debits</b>                                                                                                                                                                    | <b>Credits</b>                  |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5201                                                                                                                                                                             | 5201                            | Support Expenditures                 |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5202                                                                                                                                                                             | 5202                            | Capital Outlay Expenditures          |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5203                                                                                                                                                                             | 5203                            | State Aid and Benefit Expenditures   |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5204                                                                                                                                                                             | 5204                            | Local Assistance Expenditures        |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5205                                                                                                                                                                             | 5205                            | Grant Transfers                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5206                                                                                                                                                                             | 5206                            | Federal Grant Transfers              |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5207                                                                                                                                                                             | 5207                            | Fiduciary Disbursements              |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5208                                                                                                                                                                             | 5208                            | Operating Expenses                   |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5209                                                                                                                                                                             | 5209                            | Transfers—Out                        |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5210                                                                                                                                                                             | 5210                            | Income Refunds                       |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5212                                                                                                                                                                             | 5212                            | Bond Principal Payments              |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5213                                                                                                                                                                             | 5213                            | Bond Interest Expense                |  |  |  |      |                          |       |          |          |             |      |
|                                              |      | 5214                                                                                                                                                                             | 5214                            | Fiscal Agent Fees                    |  |  |  |      |                          |       |          |          |             |      |
| 5215                                         | 5215 | Disbursements—Other                                                                                                                                                              |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>Subsidiary Ledger Transaction Control</b> |      | <input checked="" type="checkbox"/>                                                                                                                                              | Form Code                       | FORM TITLE                           |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |          |          | Trans Codes |      |
|                                              |      | X                                                                                                                                                                                | 431                             | Expenditure Control Ledger           |  |  |  | a    | Author                   | Enc   | Ded      | Exp      | Bal         | 4958 |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  | b    |                          |       |          | +        | —           | 4859 |
|                                              |      |                                                                                                                                                                                  | 432                             | Income Control Ledger                |  |  |  |      | Est                      | Rec   | Coll     | Bal      |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      |                                                                                                                                                                                  | 433                             | Income Clearance Control Ledger      |  |  |  |      | Coll                     | Trans | Ref      | Bal      |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>Detail</b>                                |      | Form Code                                                                                                                                                                        | FORM TITLE                      |                                      |  |  |  |      |                          |       | Affect   |          |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       | Increase | Decrease |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
|                                              |      |                                                                                                                                                                                  |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |
| <b>NOTES</b>                                 |      | (a) Amount of credits to the expenditure control account.<br>(b) Amount of debits to the expenditure control account.                                                            |                                 |                                      |  |  |  |      |                          |       |          |          |             |      |



TRANSACTION

DESCRIPTION

|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|----------------------------------------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------------------|--|--|-------------|--------------|---------------------------------|------------|------------|------------|--------------------|-----------------|--|
| <b>TITLE</b>                                 |            | <b>Income Distribution</b>                                                                                                                                                     |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
| <b>DETAILS</b>                               |            | Income, recorded in the general ledger control accounts, is transferred between or among income control accounts or distributed between or among income identification groups. |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
| <b>Form Code</b>                             |            | <b>FORM TITLE</b>                                                                                                                                                              |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
| <b>Source Form</b>                           |            | 362      Income Distribution Report                                                                                                                                            |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
| <b>Register</b>                              |            | 416      Deposit—Clearance Register                                                                                                                                            |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
| <b>General Ledger Control Account</b>        |            | <b>Code</b>                                                                                                                                                                    |                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>  |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | <b>Debits</b>                                                                                                                                                                  | <b>Credits</b>    |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5101                                                                                                                                                                           | 5101              | Revenue                               |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5102                                                                                                                                                                           | 5102              | Operating Income                      |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5103                                                                                                                                                                           | 5103              | Federal Grant and Cost Sharing Income |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5104                                                                                                                                                                           | 5104              | Private Grant Income                  |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5105                                                                                                                                                                           | 5105              | Interest Income                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5106                                                                                                                                                                           | 5106              | Investment Earnings                   |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5107                                                                                                                                                                           | 5107              | Fiduciary Income                      |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5108                                                                                                                                                                           | 5108              | Pro-Rata Income                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5109                                                                                                                                                                           | 5109              | Bond Proceeds                         |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5110                                                                                                                                                                           | 5110              | Asset Sale Proceeds                   |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5111                                                                                                                                                                           | 5111              | Revenue Appropriations                |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5114                                                                                                                                                                           | 5114              | Reimbursements                        |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | 5115                                                                                                                                                                           | 5115              | Sinking Fund Revenue                  |  |  |             |              |                                 |            |            |            |                    |                 |  |
| 5116                                         | 5116       | Sinking Fund Contributions                                                                                                                                                     |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
| 5117                                         | 5117       | Excess Sinking Fund Transfers                                                                                                                                                  |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
| 5118                                         | 5118       | Income—Other                                                                                                                                                                   |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
| <b>Subsidiary Ledger Transaction Control</b> |            | <input checked="" type="checkbox"/>                                                                                                                                            | <b>Form Code</b>  | <b>FORM TITLE</b>                     |  |  |             | <b>Note</b>  | <b>BALANCE COLUMNS AFFECTED</b> |            |            |            | <b>Trans Codes</b> |                 |  |
|                                              |            |                                                                                                                                                                                | <b>431</b>        | <b>Expenditure Control Ledger</b>     |  |  |             |              | <b>Author</b>                   | <b>Enc</b> | <b>Ded</b> | <b>Exp</b> | <b>Bal</b>         |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              | <b>432</b> | <b>Income Control Ledger</b>                                                                                                                                                   |                   |                                       |  |  | <b>Est</b>  | <b>Rec</b>   | <b>Coll</b>                     | <b>Bal</b> |            |            |                    |                 |  |
|                                              | a          |                                                                                                                                                                                |                   |                                       |  |  |             |              | —                               | +          |            | 3948       |                    |                 |  |
|                                              | b          |                                                                                                                                                                                |                   |                                       |  |  |             |              | +                               | —          |            | 3849       |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              | <b>433</b> | <b>Income Clearance Control Ledger</b>                                                                                                                                         |                   |                                       |  |  | <b>Coll</b> | <b>Trans</b> | <b>Ref</b>                      | <b>Bal</b> |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
| <b>Detail</b>                                |            | <b>Form Code</b>                                                                                                                                                               | <b>FORM TITLE</b> |                                       |  |  |             |              |                                 |            |            |            | <b>Affect</b>      |                 |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            | <b>Increase</b>    | <b>Decrease</b> |  |
|                                              |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
| <b>NOTES</b>                                 |            |                                                                                                                                                                                |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |
|                                              |            | (a) Amount of debits to the income control accounts.<br>(b) Amount of credits to the income control accounts.                                                                  |                   |                                       |  |  |             |              |                                 |            |            |            |                    |                 |  |

NOTES

TRANSACTION

DESCRIPTION

|                                                           |                                                                                                                                                       |                                      |                                                                                                                                                 |  |      |                          |       |      |     |          |             |
|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--|------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                              | Year-end Accruals: Standard (continued)                                                                                                               |                                      |                                                                                                                                                 |  |      |                          |       |      |     |          |             |
| <b>DETAILS</b>                                            | To record, at year-end, valid obligations against appropriated funds (recorded encumbrances meeting the "valid obligation" criterion are liquidated). |                                      |                                                                                                                                                 |  |      |                          |       |      |     |          |             |
|                                                           | Form Code                                                                                                                                             |                                      | FORM TITLE                                                                                                                                      |  |      |                          |       |      |     |          |             |
| <b>Source Form</b>                                        | 341                                                                                                                                                   |                                      | Expenditure Accrual Report                                                                                                                      |  |      |                          |       |      |     |          |             |
| <b>Register</b>                                           | 413                                                                                                                                                   |                                      | Disbursement Register                                                                                                                           |  |      |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>                     | Code                                                                                                                                                  |                                      | GENERAL CONTROL ACCOUNT TITLE                                                                                                                   |  |      |                          |       |      |     |          |             |
|                                                           | Debits                                                                                                                                                | Credits                              |                                                                                                                                                 |  |      |                          |       |      |     |          |             |
|                                                           | 1803                                                                                                                                                  | 2403                                 | Reserve for Encumbrances } a<br>Encumbrances                                                                                                    |  |      |                          |       |      |     |          |             |
|                                                           | 5207<br>5208<br>5209<br>5210<br>5215                                                                                                                  |                                      | Fiduciary Disbursements<br>Operating Expenses<br>Transfers—out<br>Income Refunds<br>Disbursements—Other } b                                     |  |      |                          |       |      |     |          |             |
|                                                           |                                                                                                                                                       | 2307<br>2308<br>2309<br>2310<br>2315 | Accrued Fiduciary Disbursements<br>Accrued Operating Expenses<br>Accrued Transfers—Out<br>Accrued Income Refunds<br>Accrued Disbursements—Other |  |      |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b>              | <input checked="" type="checkbox"/>                                                                                                                   | Form Code                            | FORM TITLE                                                                                                                                      |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                                           |                                                                                                                                                       |                                      |                                                                                                                                                 |  |      | Author                   | Enc   | Ded  | Exp | Bal      |             |
|                                                           | X                                                                                                                                                     | 431                                  | Expenditure Control Ledger                                                                                                                      |  | a    |                          | —     |      |     | +        | 2958        |
|                                                           |                                                                                                                                                       |                                      |                                                                                                                                                 |  | b    |                          |       |      | +   | —        | 4859        |
|                                                           |                                                                                                                                                       | 432                                  | Income Control Ledger                                                                                                                           |  |      | Est                      | Rec   | Coll | Bal |          |             |
| <b>Detail</b>                                             |                                                                                                                                                       | 433                                  | Income Clearance Control Ledger                                                                                                                 |  |      | Coll                     | Trans | Ref  | Bal |          |             |
|                                                           |                                                                                                                                                       |                                      |                                                                                                                                                 |  |      |                          |       |      |     |          |             |
|                                                           |                                                                                                                                                       |                                      |                                                                                                                                                 |  |      |                          |       |      |     |          |             |
|                                                           |                                                                                                                                                       |                                      |                                                                                                                                                 |  |      |                          |       |      |     |          |             |
|                                                           |                                                                                                                                                       |                                      |                                                                                                                                                 |  |      |                          |       |      |     |          |             |
| <b>NOTES</b>                                              |                                                                                                                                                       | Form Code                            | FORM TITLE                                                                                                                                      |  |      |                          |       |      |     | Affect   |             |
|                                                           |                                                                                                                                                       | 444                                  | Encumbrance                                                                                                                                     |  |      |                          |       |      |     | Increase | Decrease    |
|                                                           |                                                                                                                                                       |                                      |                                                                                                                                                 |  |      |                          |       |      |     | (a)      |             |
| (a) Amount already encumbered<br>(b) Total amount accrued |                                                                                                                                                       |                                      |                                                                                                                                                 |  |      |                          |       |      |     |          |             |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                               |                  |                                                              |  |  |  |             |                                 |              |             |            |            |                    |                 |
|----------------------------------------------|--|---------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------|--|--|--|-------------|---------------------------------|--------------|-------------|------------|------------|--------------------|-----------------|
| <b>TITLE</b>                                 |  | <b>Year-end Accruals: Clearance Account Refunds</b>                                                           |                  |                                                              |  |  |  |             |                                 |              |             |            |            |                    |                 |
| <b>DETAILS</b>                               |  | To record valid refund obligations at year-end insofar as income collection clearing accounts are concerned . |                  |                                                              |  |  |  |             |                                 |              |             |            |            |                    |                 |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                             |                  |                                                              |  |  |  |             |                                 |              |             |            |            |                    |                 |
| <b>Source Form</b>                           |  | 341                                                                                                           |                  | Expenditure Accrual Report                                   |  |  |  |             |                                 |              |             |            |            |                    |                 |
| <b>Register</b>                              |  | 413                                                                                                           |                  | Disbursement Register                                        |  |  |  |             |                                 |              |             |            |            |                    |                 |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                   |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                         |  |  |  |             |                                 |              |             |            |            |                    |                 |
|                                              |  | <b>Debits</b>                                                                                                 | <b>Credits</b>   |                                                              |  |  |  |             |                                 |              |             |            |            |                    |                 |
|                                              |  | 5214                                                                                                          | 2311             | Income Refunds—Clearance<br>Accrued Income Refunds—Clearance |  |  |  |             |                                 |              |             |            |            |                    |                 |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                           | <b>Form Code</b> | <b>FORM TITLE</b>                                            |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |            |            | <b>Trans Codes</b> |                 |
|                                              |  | <input type="checkbox"/>                                                                                      | 431              | Expenditure Control Ledger                                   |  |  |  |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b> | <b>Bel</b> | 4859               |                 |
|                                              |  | <input type="checkbox"/>                                                                                      |                  |                                                              |  |  |  |             |                                 |              |             | +          | —          |                    |                 |
|                                              |  | <input type="checkbox"/>                                                                                      |                  |                                                              |  |  |  |             |                                 |              |             |            |            |                    |                 |
|                                              |  | <input type="checkbox"/>                                                                                      | 432              | Income Control Ledger                                        |  |  |  |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bel</b> |            |                    |                 |
|                                              |  | <input type="checkbox"/>                                                                                      |                  |                                                              |  |  |  |             |                                 |              |             |            |            |                    |                 |
|                                              |  | <input type="checkbox"/>                                                                                      |                  |                                                              |  |  |  |             |                                 |              |             |            |            |                    |                 |
|                                              |  | <input type="checkbox"/>                                                                                      |                  |                                                              |  |  |  |             |                                 |              |             |            |            |                    |                 |
|                                              |  | <input type="checkbox"/>                                                                                      | 433              | Income Clearance Control Ledger                              |  |  |  |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bel</b> |            |                    |                 |
|                                              |  | <input type="checkbox"/>                                                                                      |                  |                                                              |  |  |  |             |                                 |              | +           | —          |            | 3859               |                 |
| <b>Detail</b>                                |  | <input type="checkbox"/>                                                                                      | <b>Form Code</b> | <b>FORM TITLE</b>                                            |  |  |  |             |                                 |              |             |            |            | <b>Affect</b>      |                 |
|                                              |  | <input type="checkbox"/>                                                                                      |                  |                                                              |  |  |  |             |                                 |              |             |            |            | <b>Increase</b>    | <b>Decrease</b> |
|                                              |  | <input type="checkbox"/>                                                                                      |                  |                                                              |  |  |  |             |                                 |              |             |            |            |                    |                 |
| <b>NOTES</b>                                 |  |                                                                                                               |                  |                                                              |  |  |  |             |                                 |              |             |            |            |                    |                 |

TRANSACTION

DESCRIPTION

TITLE

## Adjust Expenditure Accrual Accounts

DETAILS

Upon the expiration of an appropriation's availability, unliquidated accrued expenditures are adjusted.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

Code

Debits

Credits

## GENERAL CONTROL ACCOUNT TITLE

General Ledger Control Account

2301  
2302  
2303  
2304  
2305  
2306  
2307  
2308  
2309  
2310  
2311  
2315

5216

Accrued Support Expenditures  
Accrued Capital Outlay Expenditures  
Accrued State Aid and Benefits  
Accrued Local Assistance Expenditure  
Accrued State Grants  
Accrued Federal Grant Transfers  
Accrued Fiduciary Disbursements  
Accrued Operating Expenses  
Accrued Transfers—Out  
Accrued Income Refunds  
Accrued Income Refunds—Clearance  
Accrued Disbursements—Other  
Prior Year Expenditure Adjustments

Subsidiary Ledger Transaction Control

NONE REQUIRED

Form Code

FORM TITLE

Note

## BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES



TRANSACTION ▲

DESCRIPTION

|                                              |                                    |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
|----------------------------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------|------|--------------------------|-------|------|-----|----------|-------------|
| <b>TITLE</b>                                 |                                    | Closing Disbursement Accounts: Standard                                                                       |                                      |                                 |      |                          |       |      |     |          |             |
| <b>DETAILS</b>                               |                                    | To record the closing of current year disbursement accounts into their respective budgetary control accounts. |                                      |                                 |      |                          |       |      |     |          |             |
| <b>Source Form</b>                           |                                    | Form Code                                                                                                     | FORM TITLE                           |                                 |      |                          |       |      |     |          |             |
|                                              |                                    | 391                                                                                                           | Journal Voucher                      |                                 |      |                          |       |      |     |          |             |
| <b>Register</b>                              |                                    | 419                                                                                                           | General Register                     |                                 |      |                          |       |      |     |          |             |
| <b>General Ledger Control Account</b>        |                                    | <b>Code</b>                                                                                                   |                                      |                                 |      |                          |       |      |     |          |             |
|                                              |                                    | <b>Debits</b>                                                                                                 | <b>Credits</b>                       |                                 |      |                          |       |      |     |          |             |
|                                              |                                    | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                          |                                      |                                 |      |                          |       |      |     |          |             |
|                                              |                                    | 3201                                                                                                          | Support Appropriations               |                                 |      |                          |       |      |     |          |             |
|                                              |                                    | 3202                                                                                                          | Capital Outlay Appropriations        |                                 |      |                          |       |      |     |          |             |
|                                              |                                    | 3203                                                                                                          | State Aid and Benefit Appropriations |                                 |      |                          |       |      |     |          |             |
|                                              |                                    | 3204                                                                                                          | Local Assistance Appropriations      |                                 |      |                          |       |      |     |          |             |
|                                              |                                    | 3205                                                                                                          | Authorized State Grants              |                                 |      |                          |       |      |     |          |             |
|                                              |                                    | 3206                                                                                                          | Anticipated Federal Grant Transfers  |                                 |      |                          |       |      |     |          |             |
|                                              |                                    | 3207                                                                                                          | Authorized Fiduciary Disbursements   |                                 |      |                          |       |      |     |          |             |
| 3209                                         | Authorized Transfers—Out           |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| 3210                                         | Anticipated Income Refunds         |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| 3215                                         | Appropriations—Other               |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| 5201                                         | Support Expenditures               |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| 5202                                         | Capital Outlay Expenditures        |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| 5203                                         | State Aid and Benefit Expenditures |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| 5204                                         | Local Assistance Expenditures      |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| 5205                                         | Grant Transfers                    |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| 5206                                         | Federal Grant Transfers            |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| 5207                                         | Fiduciary Disbursements            |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| 5209                                         | Transfers—Out                      |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| 5210                                         | Income Refunds                     |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| 5215                                         | Disbursements—Other                |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> |                                    | <input checked="" type="checkbox"/>                                                                           | Form Code                            | FORM TITLE                      | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                              |                                    | X                                                                                                             | 431                                  | Expenditure Control Ledger      |      | Author                   | Enc   | Ded  | Exp | Bal      | 1949        |
|                                              |                                    |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
|                                              |                                    |                                                                                                               | 432                                  | Income Control Ledger           |      | Est                      | Rec   | Coll | Bel |          |             |
|                                              |                                    |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
|                                              |                                    |                                                                                                               | 433                                  | Income Clearance Control Ledger |      | Coll                     | Trens | Ref  | Bel |          |             |
|                                              |                                    |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
|                                              |                                    |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
|                                              |                                    |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
|                                              |                                    |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |
| <b>Detail</b>                                |                                    | <input type="checkbox"/>                                                                                      | Form Code                            | FORM TITLE                      |      |                          |       |      |     | Affect   |             |
|                                              |                                    |                                                                                                               |                                      |                                 |      |                          |       |      |     | Increase | Decrease    |
| <b>NOTES</b>                                 |                                    |                                                                                                               |                                      |                                 |      |                          |       |      |     |          |             |

TRANSACTION

DESCRIPTION

| TITLE                                                                                             |  | FORM CODE                                                                                                  |  | FORM TITLE |  |
|---------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------|--|------------|--|
| Closing Disbursements: Enterprise                                                                 |  |                                                                                                            |  |            |  |
| To close current year operating expense accounts into the appropriate budgetary control accounts. |  |                                                                                                            |  |            |  |
| Source Form                                                                                       |  | 419 Journal Voucher                                                                                        |  |            |  |
| Register                                                                                          |  | 419 General Register                                                                                       |  |            |  |
| General Ledger Control Account                                                                    |  | GENERAL CONTROL ACCOUNT TITLE                                                                              |  |            |  |
| Code                                                                                              |  |                                                                                                            |  |            |  |
| Debits                                                                                            |  | Credits                                                                                                    |  |            |  |
| 3208                                                                                              |  | Authorized Operating Expenses                                                                              |  |            |  |
| 3216                                                                                              |  | Operating Expenses                                                                                         |  |            |  |
| 5208                                                                                              |  | Anticipated Expenditure Allocations                                                                        |  |            |  |
| 5208                                                                                              |  | Operating Expenses                                                                                         |  |            |  |
| Subsidiary Ledger Transaction Control                                                             |  | BALANCE COLUMNS AFFECTED                                                                                   |  |            |  |
| ✓                                                                                                 |  | FORM TITLE                                                                                                 |  |            |  |
| X                                                                                                 |  | 431 Expenditure Control Ledger                                                                             |  |            |  |
|                                                                                                   |  | 432 Income Control Ledger                                                                                  |  |            |  |
|                                                                                                   |  | 433 Income Clearance Control Ledger                                                                        |  |            |  |
| Detail                                                                                            |  | FORM TITLE                                                                                                 |  |            |  |
|                                                                                                   |  | FORM TITLE                                                                                                 |  |            |  |
|                                                                                                   |  | FORM TITLE                                                                                                 |  |            |  |
| NOTES                                                                                             |  | (a) Amount applicable to current year appropriations.<br>(b) Amount applicable to expenditure allocations. |  |            |  |

TRANSACTION

DESCRIPTION

**TITLE** Closing Disbursement Accounts: Income Refunds—Clearance

**DETAILS** To close, at year-end, the income refunds-clearance account into its budgetary control account.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

3211

5211

Anticipated Income Refunds—Clearance  
Income Refunds—Clearance

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

Author

Enc

Ded

Exp

Bel

1949

X

431

Expenditure Control Ledger

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1949

Est

Rec

Coll

Bal

432

Income Control Ledger

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Coll

Trans

Ref

Bal

3948

X

433

Income Clearance Control Ledger

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3948

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

TRANSACTION ▲

DESCRIPTION

|                                       |     |                                                                                    |           |                                          |  |  |      |                          |       |      |     |          |             |
|---------------------------------------|-----|------------------------------------------------------------------------------------|-----------|------------------------------------------|--|--|------|--------------------------|-------|------|-----|----------|-------------|
| TITLE                                 |     | Closing Disbursement Accounts: Bond Accounts                                       |           |                                          |  |  |      |                          |       |      |     |          |             |
| DETAILS                               |     | To close disbursement accounts into their correlary budgetary account at year—end. |           |                                          |  |  |      |                          |       |      |     |          |             |
| Form Code                             |     | FORM TITLE                                                                         |           |                                          |  |  |      |                          |       |      |     |          |             |
| Source Form                           | 391 | Journal Voucher                                                                    |           |                                          |  |  |      |                          |       |      |     |          |             |
| Register                              | 419 | General Register                                                                   |           |                                          |  |  |      |                          |       |      |     |          |             |
| Code                                  |     | GENERAL CONTROL ACCOUNT TITLE                                                      |           |                                          |  |  |      |                          |       |      |     |          |             |
| Debits                                |     | Credits                                                                            |           |                                          |  |  |      |                          |       |      |     |          |             |
| 3212                                  |     |                                                                                    |           | Authorized Bond Retirement Disbursements |  |  |      |                          |       |      |     |          |             |
| 3213                                  |     |                                                                                    |           | Authorized Bond Interest Expense         |  |  |      |                          |       |      |     |          |             |
| 3214                                  |     |                                                                                    |           | Anticipated Fiscal Agent Fees            |  |  |      |                          |       |      |     |          |             |
|                                       |     | 5212                                                                               |           | Bond Principal Payments                  |  |  |      |                          |       |      |     |          |             |
|                                       |     | 5213                                                                               |           | Bond Interest Expense                    |  |  |      |                          |       |      |     |          |             |
|                                       |     | 5214                                                                               |           | Fiscal Agent Fees                        |  |  |      |                          |       |      |     |          |             |
| Subsidiary Ledger Transaction Control |     | ✓                                                                                  | Form Code | FORM TITLE                               |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |
|                                       |     | X                                                                                  | 431       | Expenditure Control Ledger               |  |  |      | Author                   | Enc   | Ded  | Exp | Bel      | 1949        |
|                                       |     |                                                                                    |           |                                          |  |  |      | —                        |       |      | —   |          |             |
|                                       |     |                                                                                    |           |                                          |  |  |      |                          |       |      |     |          |             |
|                                       |     |                                                                                    | 432       | Income Control Ledger                    |  |  |      | Est                      | Rec   | Coll | Bel |          |             |
|                                       |     |                                                                                    |           |                                          |  |  |      |                          |       |      |     |          |             |
|                                       |     |                                                                                    |           |                                          |  |  |      |                          |       |      |     |          |             |
|                                       |     |                                                                                    | 433       | Income Clearance Control Ledger          |  |  |      | Coll                     | Trans | Ref  | Bel |          |             |
|                                       |     |                                                                                    |           |                                          |  |  |      |                          |       |      |     |          |             |
|                                       |     |                                                                                    |           |                                          |  |  |      |                          |       |      |     |          |             |
| Detail                                |     |                                                                                    | Form Code | FORM TITLE                               |  |  |      |                          |       |      |     | Affect   |             |
|                                       |     |                                                                                    |           |                                          |  |  |      |                          |       |      |     | Increase | Decrease    |
|                                       |     |                                                                                    |           |                                          |  |  |      |                          |       |      |     |          |             |
|                                       |     |                                                                                    |           |                                          |  |  |      |                          |       |      |     |          |             |
| NOTES                                 |     |                                                                                    |           |                                          |  |  |      |                          |       |      |     |          |             |

TRANSACTION ▲

DESCRIPTION

|                                              |                     |                                                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |
|----------------------------------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------|--|--|-------------|---------------------------------|-------|------|-----------------|-----------------|--------------------|
| <b>TITLE</b>                                 |                     | <b>Closing Other Deductions</b>                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |
| <b>DETAILS</b>                               |                     | Other deductions represent the disbursement of appropriated funds accounted as an increase in an asset or a decrease in a liability. Amounts accounted as "deducted" in the Expenditure Control Ledger must be closed to the applicable budgetary account. |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |
| <b>Source Form</b>                           |                     | <b>Form Code</b>                                                                                                                                                                                                                                           |                   | <b>FORM TITLE</b>                    |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     | 391                                                                                                                                                                                                                                                        |                   | Journal Voucher                      |  |  |             |                                 |       |      |                 |                 |                    |
| <b>Register</b>                              |                     | 419                                                                                                                                                                                                                                                        |                   | General Register                     |  |  |             |                                 |       |      |                 |                 |                    |
| <b>General Ledger Control Account</b>        |                     | <b>Code</b>                                                                                                                                                                                                                                                |                   | <b>GENERAL CONTROL ACCOUNT TITLE</b> |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     | <b>Debits</b>                                                                                                                                                                                                                                              | <b>Credits</b>    |                                      |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     | 5201                                                                                                                                                                                                                                                       | 4101              | Support Expenditures                 |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     | 5202                                                                                                                                                                                                                                                       |                   | Capital Outlay Expenditures          |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     | 5207                                                                                                                                                                                                                                                       |                   | Fiduciary Disbursements              |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     | 5208                                                                                                                                                                                                                                                       |                   | Operating Expenses                   |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     | 5209                                                                                                                                                                                                                                                       |                   | Transfers—Out                        |  |  |             |                                 |       |      |                 |                 |                    |
| 5215                                         | Disbursements—Other |                                                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     |                                                                                                                                                                                                                                                            |                   | Fund Balance—General                 |  |  |             |                                 |       |      |                 |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |                     | <input checked="" type="checkbox"/>                                                                                                                                                                                                                        | <b>Form Code</b>  | <b>FORM TITLE</b>                    |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |                 |                 | <b>Trans Codes</b> |
|                                              |                     | X                                                                                                                                                                                                                                                          | 431               | Expenditure Control Ledger           |  |  |             | Author                          | Enc   | Ded  | Exp             | Bal             | 1939               |
|                                              |                     |                                                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     |                                                                                                                                                                                                                                                            | 432               | Income Control Ledger                |  |  |             | Est                             | Rec   | Coll | Bal             |                 |                    |
|                                              |                     |                                                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     |                                                                                                                                                                                                                                                            | 433               | Income Clearance Control Ledger      |  |  |             | Coll                            | Trans | Ref  | Bal             |                 |                    |
|                                              |                     |                                                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     |                                                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     |                                                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     |                                                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |
| <b>Detail</b>                                |                     | <b>Form Code</b>                                                                                                                                                                                                                                           | <b>FORM TITLE</b> |                                      |  |  |             |                                 |       |      | <b>Affect</b>   |                 |                    |
|                                              |                     |                                                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      | <b>Increase</b> | <b>Decrease</b> |                    |
|                                              |                     |                                                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |                     |                                                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |
| <b>NOTES</b>                                 |                     |                                                                                                                                                                                                                                                            |                   |                                      |  |  |             |                                 |       |      |                 |                 |                    |



TRANSACTION

DESCRIPTION

TITLE

## Close Prior Year Expenditure Adjustments Account

DETAILS

To close, at year-end, the balance in the Prior Year Expenditure Adjustment Account.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

5216

4101

Prior Year Expenditure Adjustments  
Fund Balance — General

General Ledger Control Account



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

Est

Rec

Coll

Bal

432

Income Control Ledger

Coll

Trans

Ref

Bal

433

Income Clearance Control Ledger

Affect

Increase

Decrease

Form Code

FORM TITLE

Subsidiary Ledger Transaction Control

Detail

NOTES

An analysis should be made with this entry to determine the impact of inaccurate accruals. Significant adjustments are to be reported to the Central Budget Division for review and for appropriate action to be taken.

TRANSACTION

DESCRIPTION

TITLE

## Closing Income Accounts: Standard

DETAILS

Income accounts are closed to their respective budgetary control account at year-end.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

5101  
5102  
5103  
5104  
5105  
5106  
5107  
5108  
5109  
5110Revenue  
Operating Income  
Federal Grant and Cost Sharing Income  
Private Grant Income  
Interest Income  
Investment Earnings  
Fiduciary Income  
Pro-Rate Income  
Bond Proceeds  
Asset Sale Proceeds  
Estimated Revenue  
Estimated Operating Income  
Estimated Federal Grant and Cost Sharing Income  
Estimated Private Grant Income  
Estimated Interest Income  
Estimated Investment Earnings  
Estimated Fiduciary Income  
Estimated Pro-Rate Income  
Estimated Bond Proceeds  
Asset Sale Proceeds3101  
3102  
3103  
3104  
3105  
3106  
3107  
3108  
3109  
3110

Subsidiary Ledger Transaction Control Detail

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

Author

Enc

Ded

Exp

Bal

431

Expenditure Control Ledger

Est

Rec

Coll

Bal

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432

Income Control Ledger

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1939

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect  
Increase Decrease

NOTES

(a) If income collected exceeds the amount estimated, a credit balance will result.

TRANSACTION

DESCRIPTION

TITLE

## Closing Income Accounts: Standard (con't.)

DETAILS

Income accounts are closed to their respective budgetary accounts at year-end.

Source Form

Form Code

FORM TITLE

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

5111  
5114  
5115  
5116  
5117  
5118Revenue Appropriations  
Reimbursements  
Sinking Fund Revenue  
Sinking Fund Contributions  
Excess Sinking Fund Transfers  
Income—Other3111  
3114  
3115  
3116  
3117  
3118Revenue Appropriations  
Estimated Reimbursements  
Estimated Sinking Fund Revenue  
Estimated Sinking Fund Contributions  
Estimated Excess Sinking Fund Transfers  
Estimated Income—Other

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

X 432

Income Control Ledger

a

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1939

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

(a) If income collected exceeds the amount estimated, a credit balance will result.

TRANSACTION



DESCRIPTION

TITLE

## Closing Income Accounts: Income Collection Clearance

DETAILS

To close income collection clearance accounts into their respective budgetary control accounts.

Source Form

Form Code

FORM TITLE

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

5112

5113

3112

3113

Income Collections Clearing — State

Income Collections Clearing — Other

Estimated Income Collections Clearing — State

Estimated Income Collections Clearing — Other

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bel

Trans Codes

X 432

Income Control Ledger

Est

Rec

Coll

Bel

1939

X 433

Income Clearance Control Ledger

Coll

Trans

Ref

Bel

1949

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

(a) If income collected exceeds the amount estimated, a credit balance will result.

TRANSACTION ▲

DESCRIPTION

|                                              |                                     |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
|----------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------|---------------------------------|------------|--|--|-----------------|--------------------|--|
| <b>TITLE</b>                                 |                                     | <b>Closing Budgeted Disbursement Accounts</b>                                                                                                                    |                            |             |                                 |            |  |  |                 |                    |  |
| <b>DETAILS</b>                               |                                     | To record the closing of budgetary disbursement accounts to fund balance. (Each budgeted disbursement account must carry a zero or credit balance—post-closing.) |                            |             |                                 |            |  |  |                 |                    |  |
| <b>Form Code</b>                             |                                     | <b>FORM TITLE</b>                                                                                                                                                |                            |             |                                 |            |  |  |                 |                    |  |
| <b>Source Form</b>                           | 391                                 | Journal Voucher                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
| <b>Register</b>                              | 419                                 | General Register                                                                                                                                                 |                            |             |                                 |            |  |  |                 |                    |  |
| <b>Code</b>                                  |                                     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                                                             |                            |             |                                 |            |  |  |                 |                    |  |
| <b>Debits</b>                                |                                     | <b>Credits</b>                                                                                                                                                   |                            |             |                                 |            |  |  |                 |                    |  |
| <b>General Ledger Control Account</b>        | 3201                                | Support Appropriations                                                                                                                                           |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 3202                                | Capital Outlay Appropriations                                                                                                                                    |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 3203                                | State Aid and Benefit Appropriations                                                                                                                             |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 3204                                | Local Assistance Appropriations                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 3205                                | Authorized State Grants                                                                                                                                          |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 3206                                | Anticipated Federal Grant Transfers                                                                                                                              |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 3207                                | Authorized Fiduciary Disbursements                                                                                                                               |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 3208                                | Authorized Operating Expenses                                                                                                                                    |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 3209                                | Authorized Transfers—Out                                                                                                                                         |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 3210                                | Anticipated Income Refunds                                                                                                                                       |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 3211                                | Anticipated Income Refunds—Clearance                                                                                                                             |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 3212                                | Authorized Bond Retirement Disbursements                                                                                                                         |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 3213                                | Authorized Bond Interest Expense                                                                                                                                 |                            |             |                                 |            |  |  |                 |                    |  |
| 3214                                         | Anticipated Fiscal Agent Fees       |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
| 3215                                         | Appropriations—Other                |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
| 3216                                         | Anticipated Expenditure Allocations |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
|                                              | 4101                                | Fund Balance                                                                                                                                                     |                            |             |                                 |            |  |  |                 |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> | <input checked="" type="checkbox"/> | <b>Form Code</b>                                                                                                                                                 | <b>FORM TITLE</b>          | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |            |  |  |                 | <b>Trans Codes</b> |  |
|                                              |                                     | <b>Author</b>                                                                                                                                                    | <b>Enc</b>                 | <b>Ded</b>  | <b>Exp</b>                      | <b>Bal</b> |  |  |                 |                    |  |
|                                              | X                                   | 431                                                                                                                                                              | Expenditure Control Ledger |             | —                               |            |  |  | —               | 1959               |  |
|                                              |                                     |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
|                                              |                                     |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
|                                              |                                     |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
|                                              |                                     |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
|                                              |                                     |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
|                                              |                                     |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
|                                              |                                     |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
| <b>Detail</b>                                |                                     | <b>Form Code</b>                                                                                                                                                 | <b>FORM TITLE</b>          |             |                                 |            |  |  | <b>Affect</b>   |                    |  |
|                                              |                                     |                                                                                                                                                                  |                            |             |                                 |            |  |  | <b>Increase</b> | <b>Decrease</b>    |  |
|                                              |                                     |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
|                                              |                                     |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |
| <b>NOTES</b>                                 |                                     |                                                                                                                                                                  |                            |             |                                 |            |  |  |                 |                    |  |



TRANSACTION ▲

DESCRIPTION

TITLE

## Closing Budgeted Income Accounts: Estimates Exceeded Collections

DETAILS

The balance remaining in the income budgetary accounts after having closed the income nominal accounts is closed to fund balance.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits Credits

GENERAL CONTROL ACCOUNT TITLE

4101

Fund Balance — General

3101 Estimated Revenue  
 3102 Estimated Operating Income  
 3103 Estimated Federal Grant and Cost Sharing Income  
 3104 Estimated Private Grant Income  
 3105 Estimated Interest Income  
 3106 Estimated Investment Earnings  
 3107 Estimated Fiduciary Income  
 3108 Estimated Pro-Rata Income  
 3109 Estimated Bond Proceeds  
 3110 Estimated Asset Sale Proceeds  
 3111 Revenue Appropriations  
 3112 Estimated Income Collections Clearing — State  
 3113 Estimated Income Collections Clearing — Other  
 3114 Estimated Reimbursements  
 3115 Estimated Sinking Fund Revenue  
 3116 Estimated Sinking Fund Contributions  
 3117 Estimated Excess Sinking Fund Transfers  
 3118 Estimated Income — Other

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

Author

Enc

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431

Expenditure Control Ledger

Est

Rec

Coll

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1949

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432

Income Control Ledger

Coll

Trans

Ref

Bal

433

Income Clearance Control Ledger

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

## NOTES

TRANSACTION

DESCRIPTION

TITLE

## Collection Reports Are Recorded

DETAILS

Collection report is received by the State Treasurer from a State agency together with validated bank deposit slip(s) and recorded.

Form Code

FORM TITLE

Source  
Form

341

Collection Report

Register

416

Deposit/Clearance Register

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

6102

7101

Cash in Demand Deposits

Accountability for Treasury Cash Clearing

General Ledger Control Account

Form  
Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans  
Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Subsidiary Ledger Transaction Control

NONE REQUIRED

Form  
Code

FORM TITLE

Affect

Increase

Decrease

451

Bank Demand Deposit Ledger

X

441

Cash Clearing Ledger

X

NOTES

TRANSACTION

DESCRIPTION

|                                              |  |                                                                                                                                                      |                                 |                                                                                  |  |  |             |                                 |       |      |                 |                 |                    |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------------------------------------------------|--|--|-------------|---------------------------------|-------|------|-----------------|-----------------|--------------------|
| <b>TITLE</b>                                 |  | <b>Treasurer's Receipts Recorded</b>                                                                                                                 |                                 |                                                                                  |  |  |             |                                 |       |      |                 |                 |                    |
| <b>DETAILS</b>                               |  | Treasurer's Receipts are prepared to evidence the clearance of agency deposits documented on Form 361 – Collection Reports, into the State Treasury. |                                 |                                                                                  |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |  | <b>Form Code</b>                                                                                                                                     |                                 | <b>FORM TITLE</b>                                                                |  |  |             |                                 |       |      |                 |                 |                    |
| <b>Source Form</b>                           |  | 342                                                                                                                                                  |                                 | Treasurer's Receipt                                                              |  |  |             |                                 |       |      |                 |                 |                    |
| <b>Register</b>                              |  | 416                                                                                                                                                  |                                 | Deposit/Clearance Register                                                       |  |  |             |                                 |       |      |                 |                 |                    |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                                          |                                 | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                             |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |  | <b>Debits</b>                                                                                                                                        | <b>Credits</b>                  |                                                                                  |  |  |             |                                 |       |      |                 |                 |                    |
|                                              |  | 7101                                                                                                                                                 | 7102                            | Accountability for Treasury Cash Clearing<br>Accountability for Cash in Treasury |  |  |             |                                 |       |      |                 |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                                  | <b>Form Code</b>                | <b>FORM TITLE</b>                                                                |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |      |                 |                 | <b>Trans Codes</b> |
|                                              |  | <b>NONE REQUIRED</b>                                                                                                                                 | 431                             | Expenditure Control Ledger                                                       |  |  |             | Author                          | Enc   | Ded  | Exp             | Bel             |                    |
|                                              |  |                                                                                                                                                      | 432                             | Income Control Ledger                                                            |  |  |             | Est                             | Rec   | Coll | Bal             |                 |                    |
|                                              |  |                                                                                                                                                      | 433                             | Income Clearance Control Ledger                                                  |  |  |             | Coll                            | Trans | Ref  | Bel             |                 |                    |
|                                              |  |                                                                                                                                                      |                                 |                                                                                  |  |  |             |                                 |       |      |                 |                 |                    |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                                                     | <b>FORM TITLE</b>               |                                                                                  |  |  |             |                                 |       |      | <b>Affect</b>   |                 |                    |
|                                              |  | 453                                                                                                                                                  | Cash Accountability Ledger      |                                                                                  |  |  |             |                                 |       |      | <b>Increase</b> | <b>Decrease</b> |                    |
|                                              |  | 441                                                                                                                                                  | Treasury's Cash Clearing Ledger |                                                                                  |  |  |             |                                 |       |      | X               | X               |                    |
| <b>NOTES</b>                                 |  |                                                                                                                                                      |                                 |                                                                                  |  |  |             |                                 |       |      |                 |                 |                    |

TRANSACTION

DESCRIPTION

|                                              |                                   |                                                                              |                   |                                             |  |               |             |                                 |                 |             |            |            |                    |
|----------------------------------------------|-----------------------------------|------------------------------------------------------------------------------|-------------------|---------------------------------------------|--|---------------|-------------|---------------------------------|-----------------|-------------|------------|------------|--------------------|
| <b>TITLE</b>                                 |                                   | <b>Working Cash Change Fund Established or Augmented</b>                     |                   |                                             |  |               |             |                                 |                 |             |            |            |                    |
| <b>DETAILS</b>                               |                                   | The necessary, daily working cash change funds are established or augmented. |                   |                                             |  |               |             |                                 |                 |             |            |            |                    |
|                                              |                                   | <b>Form Code</b>                                                             |                   | <b>FORM TITLE</b>                           |  |               |             |                                 |                 |             |            |            |                    |
| <b>Source Form</b>                           |                                   | 351                                                                          |                   | Treasurer's Check Issued Summary            |  |               |             |                                 |                 |             |            |            |                    |
| <b>Register</b>                              |                                   | 417                                                                          |                   | Treasurer's Check --Agency Warrant Register |  |               |             |                                 |                 |             |            |            |                    |
| <b>General Ledger Control Account</b>        |                                   | <b>Code</b>                                                                  |                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>        |  |               |             |                                 |                 |             |            |            |                    |
|                                              |                                   | <b>Debits</b>                                                                | <b>Credits</b>    |                                             |  |               |             |                                 |                 |             |            |            |                    |
|                                              |                                   | 6101                                                                         | 6102              | Cash on Hand<br>Cash in Demand Deposits     |  |               |             |                                 |                 |             |            |            |                    |
| <b>Subsidiary Ledger Transaction Control</b> |                                   | <input checked="" type="checkbox"/>                                          | <b>Form Code</b>  | <b>FORM TITLE</b>                           |  |               | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |                 |             |            |            | <b>Trans Codes</b> |
|                                              |                                   |                                                                              | <b>431</b>        | <b>Expenditure Control Ledger</b>           |  |               |             | <b>Author</b>                   | <b>Enc</b>      | <b>Ded</b>  | <b>Exp</b> | <b>Bal</b> |                    |
|                                              |                                   |                                                                              | <b>432</b>        | <b>Income Control Ledger</b>                |  |               |             | <b>Est</b>                      | <b>Rec</b>      | <b>Coll</b> | <b>Bal</b> |            |                    |
|                                              |                                   |                                                                              | <b>433</b>        | <b>Income Clearance Control Ledger</b>      |  |               |             | <b>Coll</b>                     | <b>Trans</b>    | <b>Ref</b>  | <b>Bal</b> |            |                    |
|                                              |                                   |                                                                              |                   |                                             |  |               |             |                                 |                 |             |            |            |                    |
|                                              |                                   |                                                                              |                   |                                             |  |               |             |                                 |                 |             |            |            |                    |
|                                              |                                   | <b>Form Code</b>                                                             | <b>FORM TITLE</b> |                                             |  | <b>Affect</b> |             |                                 |                 |             |            |            |                    |
| <b>451</b>                                   | <b>Bank Demand Deposit Ledger</b> |                                                                              |                   | <b>Increase</b>                             |  |               |             |                                 | <b>Decrease</b> |             |            |            |                    |
| <b>NOTES</b>                                 |                                   |                                                                              |                   |                                             |  |               |             |                                 |                 |             |            |            |                    |



TRANSACTION ▲

DESCRIPTION

|                                       |                                        |                                                        |                                         |  |  |  |      |                          |       |      |     |             |          |
|---------------------------------------|----------------------------------------|--------------------------------------------------------|-----------------------------------------|--|--|--|------|--------------------------|-------|------|-----|-------------|----------|
| TITLE                                 | Working Cash Change Funds Are Reduced  |                                                        |                                         |  |  |  |      |                          |       |      |     |             |          |
| DETAILS                               | Working cash change funds are reduced. |                                                        |                                         |  |  |  |      |                          |       |      |     |             |          |
|                                       | Form Code                              | FORM TITLE                                             |                                         |  |  |  |      |                          |       |      |     |             |          |
| Source Form                           | 391                                    | Journal Voucher (supported by validated Deposit Slips) |                                         |  |  |  |      |                          |       |      |     |             |          |
| Register                              | 419                                    | General Register                                       |                                         |  |  |  |      |                          |       |      |     |             |          |
| General Ledger Control Account        | Code                                   |                                                        | GENERAL CONTROL ACCOUNT TITLE           |  |  |  |      |                          |       |      |     |             |          |
|                                       | Debits                                 | Credits                                                |                                         |  |  |  |      |                          |       |      |     |             |          |
|                                       | 6102                                   | 6101                                                   | Cash in Demand Deposits<br>Cash on Hand |  |  |  |      |                          |       |      |     |             |          |
| Subsidiary Ledger Transaction Control | ✓                                      | Form Code                                              | FORM TITLE                              |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
|                                       | NONE REQUIRED                          | 431                                                    | Expenditure Control Ledger              |  |  |  |      | Author                   | Enc   | Ded  | Exp | Bal         |          |
|                                       |                                        | 432                                                    | Income Control Ledger                   |  |  |  |      | Est                      | Rec   | Coll | Bal |             |          |
|                                       |                                        | 433                                                    | Income Clearance Control Ledger         |  |  |  |      | Coll                     | Trans | Ref  | Bal |             |          |
|                                       |                                        |                                                        |                                         |  |  |  |      |                          |       |      |     |             |          |
|                                       |                                        |                                                        |                                         |  |  |  |      |                          |       |      |     |             |          |
|                                       |                                        |                                                        |                                         |  |  |  |      |                          |       |      |     |             |          |
|                                       | Detail                                 | Form Code                                              | FORM TITLE                              |  |  |  |      |                          |       |      |     | Affect      |          |
|                                       |                                        | 451                                                    | Bank Demand Deposit Ledger              |  |  |  |      |                          |       |      |     | Increase    | Decrease |
|                                       |                                        |                                                        |                                         |  |  |  |      |                          |       |      |     | X           |          |
| NOTES                                 |                                        |                                                        |                                         |  |  |  |      |                          |       |      |     |             |          |

TRANSACTION

DESCRIPTION

| TITLE                                                                                                                                                               |               | DETAILS                                          |                                 |                            |                          |       |      |     |     |             |          |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------------------------------------|---------------------------------|----------------------------|--------------------------|-------|------|-----|-----|-------------|----------|----------|
| Transfer Within Demand Accounts                                                                                                                                     |               |                                                  |                                 |                            |                          |       |      |     |     |             |          |          |
| Transfer of demand deposits between banks either by (a) treasurer's check or (b) bank process. (Usually, transferring monies from outlying banks to a Helena bank.) |               |                                                  |                                 |                            |                          |       |      |     |     |             |          |          |
| Form Code                                                                                                                                                           |               | FORM TITLE                                       |                                 |                            |                          |       |      |     |     |             |          |          |
| Source Form                                                                                                                                                         | 351           | Treasurer's Check Issued Summary (a)             |                                 |                            |                          |       |      |     |     |             |          |          |
|                                                                                                                                                                     | 391           | Journal Voucher (b)                              |                                 |                            |                          |       |      |     |     |             |          |          |
| Register                                                                                                                                                            | 417           | Treasurer's Check -- Agency Warrant Register (a) |                                 |                            |                          |       |      |     |     |             |          |          |
|                                                                                                                                                                     | 419           | General Register (b)                             |                                 |                            |                          |       |      |     |     |             |          |          |
| General Ledger Control Account                                                                                                                                      | Code          |                                                  | GENERAL CONTROL ACCOUNT TITLE   |                            |                          |       |      |     |     |             |          |          |
|                                                                                                                                                                     | Debits        | Credits                                          |                                 |                            |                          |       |      |     |     |             |          |          |
|                                                                                                                                                                     | 6102          | 6102                                             |                                 |                            |                          |       |      |     |     |             |          |          |
|                                                                                                                                                                     |               | Cash in Demand Deposits                          |                                 |                            |                          |       |      |     |     |             |          |          |
|                                                                                                                                                                     |               | Cash in Demand Deposits                          |                                 |                            |                          |       |      |     |     |             |          |          |
| Subsidiary Ledger Transaction Control                                                                                                                               | ✓             | Form Code                                        | FORM TITLE                      | Note                       | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |          |          |
|                                                                                                                                                                     | NONE REQUIRED | 431                                              | Expenditure Control Ledger      |                            | Author                   | Enc   | Ded  | Exp | Bal |             |          |          |
|                                                                                                                                                                     |               | 432                                              | Income Control Ledger           |                            | Est                      | Rec   | Coll | Bel |     |             |          |          |
|                                                                                                                                                                     |               |                                                  |                                 |                            |                          |       |      |     |     |             |          |          |
|                                                                                                                                                                     |               |                                                  |                                 |                            |                          |       |      |     |     |             |          |          |
|                                                                                                                                                                     |               | 433                                              | Income Clearance Control Ledger |                            | Coll                     | Trans | Ref  | Bel |     |             |          |          |
|                                                                                                                                                                     |               |                                                  |                                 |                            |                          |       |      |     |     |             |          |          |
|                                                                                                                                                                     |               |                                                  |                                 |                            |                          |       |      |     |     |             |          |          |
|                                                                                                                                                                     |               | Detail                                           | Form Code                       | FORM TITLE                 |                          |       |      |     |     |             | Affect   |          |
|                                                                                                                                                                     |               |                                                  | 451                             | Bank Demand Deposit Ledger |                          |       |      |     |     |             | Increase | Decrease |
|                                                                                                                                                                     |               |                                                  |                                 |                            |                          |       |      |     | X   | X           |          |          |
| NOTES                                                                                                                                                               |               |                                                  |                                 |                            |                          |       |      |     |     |             |          |          |

TRANSACTION ▲

DESCRIPTION

|                                              |                      |                                                                                                                                                                                    |                            |                                                  |  |  |  |             |                                 |       |                 |                 |                    |  |
|----------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------|--|--|--|-------------|---------------------------------|-------|-----------------|-----------------|--------------------|--|
| <b>TITLE</b>                                 |                      | <b>Certificates of Time Deposit Are Purchased</b>                                                                                                                                  |                            |                                                  |  |  |  |             |                                 |       |                 |                 |                    |  |
| <b>DETAILS</b>                               |                      | Certificates of time deposit are purchased with surplus treasury cash. The certificate will be purchased through issuance of: (a) Treasurer's check; or (b) by direct bank charge. |                            |                                                  |  |  |  |             |                                 |       |                 |                 |                    |  |
|                                              |                      | <b>Form Code</b>                                                                                                                                                                   |                            | <b>FORM TITLE</b>                                |  |  |  |             |                                 |       |                 |                 |                    |  |
| <b>Source Form</b>                           |                      | 351                                                                                                                                                                                |                            | Treasurer's Check Issued Summary (a)             |  |  |  |             |                                 |       |                 |                 |                    |  |
|                                              |                      | 391                                                                                                                                                                                |                            | Journal Voucher (b)                              |  |  |  |             |                                 |       |                 |                 |                    |  |
| <b>Register</b>                              |                      | 417                                                                                                                                                                                |                            | Treasurer's Check—Agency Warrant Register (a)    |  |  |  |             |                                 |       |                 |                 |                    |  |
|                                              |                      | 419                                                                                                                                                                                |                            | General Register (b)                             |  |  |  |             |                                 |       |                 |                 |                    |  |
| <b>General Ledger Control Account</b>        |                      | <b>Code</b>                                                                                                                                                                        |                            | <b>GENERAL CONTROL ACCOUNT TITLE</b>             |  |  |  |             |                                 |       |                 |                 |                    |  |
|                                              |                      | <b>Debits</b>                                                                                                                                                                      | <b>Credits</b>             |                                                  |  |  |  |             |                                 |       |                 |                 |                    |  |
|                                              |                      | 6201                                                                                                                                                                               | 6102                       | Cash in Time Deposits<br>Cash in Demand Deposits |  |  |  |             |                                 |       |                 |                 |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> | <b>NONE REQUIRED</b> | <input checked="" type="checkbox"/>                                                                                                                                                | <b>Form Code</b>           | <b>FORM TITLE</b>                                |  |  |  | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |       |                 |                 | <b>Trans Codes</b> |  |
|                                              |                      |                                                                                                                                                                                    | 431                        | Expenditure Control Ledger                       |  |  |  |             | Author                          | Enc   | Ded             | Exp             | Bel                |  |
|                                              |                      |                                                                                                                                                                                    | 432                        | Income Control Ledger                            |  |  |  |             | Est                             | Rec   | Coll            | Bel             |                    |  |
|                                              |                      |                                                                                                                                                                                    |                            |                                                  |  |  |  |             |                                 |       |                 |                 |                    |  |
|                                              |                      |                                                                                                                                                                                    |                            |                                                  |  |  |  |             |                                 |       |                 |                 |                    |  |
|                                              |                      |                                                                                                                                                                                    |                            |                                                  |  |  |  |             |                                 |       |                 |                 |                    |  |
|                                              |                      |                                                                                                                                                                                    | 433                        | Income Clearance Control Ledger                  |  |  |  |             | Coll                            | Trans | Ref             | Bel             |                    |  |
|                                              |                      |                                                                                                                                                                                    |                            |                                                  |  |  |  |             |                                 |       |                 |                 |                    |  |
|                                              |                      |                                                                                                                                                                                    |                            |                                                  |  |  |  |             |                                 |       |                 |                 |                    |  |
|                                              |                      |                                                                                                                                                                                    |                            |                                                  |  |  |  |             |                                 |       |                 |                 |                    |  |
| <b>Detail</b>                                |                      | <b>Form Code</b>                                                                                                                                                                   | <b>FORM TITLE</b>          |                                                  |  |  |  |             |                                 |       | <b>Affect</b>   |                 |                    |  |
|                                              |                      |                                                                                                                                                                                    |                            |                                                  |  |  |  |             |                                 |       | <b>Increase</b> | <b>Decrease</b> |                    |  |
|                                              |                      | 452                                                                                                                                                                                | Bank Time Deposit Ledger   |                                                  |  |  |  |             |                                 |       | X               |                 |                    |  |
|                                              |                      | 451                                                                                                                                                                                | Bank Demand Deposit Ledger |                                                  |  |  |  |             |                                 |       |                 | X               |                    |  |
| <b>NOTES</b>                                 |                      |                                                                                                                                                                                    |                            |                                                  |  |  |  |             |                                 |       |                 |                 |                    |  |

TRANSACTION

DESCRIPTION

TITLE

## Transfers to the U.S. Treasury

DETAILS

Monies are transferred to the U.S. Treasury. This transaction is peculiar to the Employment Security Agency Trust Account 09431.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

GENERAL CONTROL ACCOUNT TITLE

Debits

Credits

6202

Cash in U.S. Treasury

6102

Cash in Demand Deposits

Subsidiary Ledger Transaction Control Detail



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

NONE REQUIRED

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

451

Bank Demand Deposit Ledger

X

NOTES

TRANSACTION

DESCRIPTION

TITLE

## Investment in U.S. Treasury Obligations

DETAILS

Surplus demand deposit monies are invested in a U.S. Treasury obligation. The purchase is made by Treasurer's Check: (a) at cost, (b) with interest purchased.

Form Code

FORM TITLE

Source Form

351

Treasurer's Check Issued Summary

Register

417

Treasurer's Check—Agency Warrant Register

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

6301  
6302

6102

Investments at Cost (a)  
Purchased Interest (b)  
Cash in Demand Deposits

General Ledger Control Account

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

NONE REQUIRED

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bel

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bel

Form Code

FORM TITLE

Affect  
Increase Decrease

451

Bank Demand Deposits

X

NOTES

(a) A portfolio is to be maintained to detail the balance in the investment account.



TRANSACTION ▲

DESCRIPTION

TITLE

## Certificates of Time Deposit Are Negotiated

DETAILS

Certificates of Time Deposit are negotiated and returned to a demand deposit status. A bank deposit is to be made and a collection report prepared for the interest earned on time deposits to be credited to the General Fund.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

6102

6201

Cash in Demand Deposits

Cash in Time Deposits

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

Est

Rec

Coll

Bal

432

Income Control Ledger

Coll

Trans

Ref

Bal

433

Income Clearance Control Ledger

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

451

Bank Demand Deposit Ledger

X

452

Bank Time Deposit Ledger

X

NOTES

TRANSACTION ▲

DESCRIPTION

|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |        |                          |      |     |          |             |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------------------------------|--|--|--|--------|--------------------------|------|-----|----------|-------------|
| <b>TITLE</b>                                 | Transfer from U.S. Treasury                                                                                                                                     |           |                                                    |  |  |  |        |                          |      |     |          |             |
| <b>DETAILS</b>                               | Monies are transferred from the U.S. Treasury for weekly unemployment benefit warrants. The Employment Security Commission authorizes the transfer by telegram. |           |                                                    |  |  |  |        |                          |      |     |          |             |
|                                              | Form Code                                                                                                                                                       |           | FORM TITLE                                         |  |  |  |        |                          |      |     |          |             |
| <b>Source Form</b>                           | 391                                                                                                                                                             |           | Journal Voucher                                    |  |  |  |        |                          |      |     |          |             |
| <b>Register</b>                              | 419                                                                                                                                                             |           | General Register                                   |  |  |  |        |                          |      |     |          |             |
| <b>General Ledger Control Account</b>        | Code                                                                                                                                                            |           | GENERAL CONTROL ACCOUNT TITLE                      |  |  |  |        |                          |      |     |          |             |
|                                              | Debits                                                                                                                                                          | Credits   |                                                    |  |  |  |        |                          |      |     |          |             |
|                                              | 6102                                                                                                                                                            | 6202      | Cash in Demand Deposits<br>Cash with U.S. Treasury |  |  |  |        |                          |      |     |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | ✓                                                                                                                                                               | Form Code | FORM TITLE                                         |  |  |  | Note   | BALANCE COLUMNS AFFECTED |      |     |          | Trans Codes |
|                                              | <b>NONE REQUIRED</b>                                                                                                                                            | 431       | Expenditure Control Ledger                         |  |  |  | Author | Enc                      | Ded  | Exp | Bal      |             |
|                                              |                                                                                                                                                                 | 432       | Income Control Ledger                              |  |  |  | Est    | Rec                      | Coll | Bal |          |             |
|                                              |                                                                                                                                                                 | 433       | Income Clearance Control Ledger                    |  |  |  | Coll   | Trans                    | Ref  | Bal |          |             |
|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |        |                          |      |     |          |             |
|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |        |                          |      |     |          |             |
|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |        |                          |      |     |          |             |
|                                              | <b>Detail</b>                                                                                                                                                   | Form Code | FORM TITLE                                         |  |  |  |        |                          |      |     | Affect   |             |
|                                              |                                                                                                                                                                 | 451       | Bank Demand Deposit Ledger                         |  |  |  |        |                          |      |     | Increase | Decrease    |
| <b>NOTES</b>                                 |                                                                                                                                                                 |           |                                                    |  |  |  |        |                          |      |     |          |             |
|                                              |                                                                                                                                                                 |           |                                                    |  |  |  |        |                          |      |     |          |             |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                                                          |                                   |                                                                      |             |                                 |              |             |                                    |            |                    |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------|-------------|---------------------------------|--------------|-------------|------------------------------------|------------|--------------------|
| <b>TITLE</b>                                 |  | <b>U.S. Treasury Obligation Liquidated</b>                                                                                               |                                   |                                                                      |             |                                 |              |             |                                    |            |                    |
| <b>DETAILS</b>                               |  | Investments in U.S. Treasury obligations are liquidated. <sup>(a)</sup>                                                                  |                                   |                                                                      |             |                                 |              |             |                                    |            |                    |
| <b>Source Form</b>                           |  | Form Code                                                                                                                                | FORM TITLE                        |                                                                      |             |                                 |              |             |                                    |            |                    |
|                                              |  | 391                                                                                                                                      | Journal Voucher                   |                                                                      |             |                                 |              |             |                                    |            |                    |
| <b>Register</b>                              |  | 419                                                                                                                                      | General Register                  |                                                                      |             |                                 |              |             |                                    |            |                    |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                                                              |                                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                 |             |                                 |              |             |                                    |            |                    |
|                                              |  | <b>Debits</b>                                                                                                                            | <b>Credits</b>                    |                                                                      |             |                                 |              |             |                                    |            |                    |
|                                              |  | 6102                                                                                                                                     | 6301<br>6302                      | Cash in Demand Deposits<br>Investments at Cost<br>Interest Purchased |             |                                 |              |             |                                    |            |                    |
|                                              |  |                                                                                                                                          |                                   |                                                                      |             |                                 |              |             |                                    |            |                    |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                                                      | <b>Form Code</b>                  | <b>FORM TITLE</b>                                                    | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |                                    |            | <b>Trans Codes</b> |
|                                              |  | <b>NONE REQUIRED</b>                                                                                                                     | 431                               | <b>Expenditure Control Ledger</b>                                    |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b>                         | <b>Bel</b> |                    |
|                                              |  |                                                                                                                                          | 432                               | <b>Income Control Ledger</b>                                         |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bel</b>                         |            |                    |
|                                              |  |                                                                                                                                          | 433                               | <b>Income Clearance Control Ledger</b>                               |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bel</b>                         |            |                    |
|                                              |  |                                                                                                                                          |                                   |                                                                      |             |                                 |              |             |                                    |            |                    |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                                         | <b>FORM TITLE</b>                 |                                                                      |             |                                 |              |             | <b>Affect</b><br>Increase Decrease |            |                    |
|                                              |  | 451                                                                                                                                      | <b>Bank Demand Deposit Ledger</b> |                                                                      |             |                                 |              |             | X                                  |            |                    |
| <b>NOTES</b>                                 |  | <sup>(a)</sup> A bank deposit is to be made and a collection report prepared for the net amount of interest earned for the General Fund. |                                   |                                                                      |             |                                 |              |             |                                    |            |                    |

TRANSACTION

DESCRIPTION

|                                       |                                                                                                                                                                                            |                                           |                                                                |      |                          |       |      |     |     |             |          |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------|------|--------------------------|-------|------|-----|-----|-------------|----------|
| TITLE                                 | Dishonored Checks are Purchased                                                                                                                                                            |                                           |                                                                |      |                          |       |      |     |     |             |          |
| DETAILS                               | Dishonored checks are purchased by Treasurer's check; charged to the applicable accounting entity; and returned to the cognizant agency. <sup>(a)</sup>                                    |                                           |                                                                |      |                          |       |      |     |     |             |          |
|                                       | Form Code                                                                                                                                                                                  | FORM TITLE                                |                                                                |      |                          |       |      |     |     |             |          |
| Source Form                           | 351                                                                                                                                                                                        | Treasurer's Check Issued Summary          |                                                                |      |                          |       |      |     |     |             |          |
| Register                              | 417                                                                                                                                                                                        | Treasurer's Check—Agency Warrant Register |                                                                |      |                          |       |      |     |     |             |          |
| General Ledger Control Account        | Code                                                                                                                                                                                       |                                           | GENERAL CONTROL ACCOUNT TITLE                                  |      |                          |       |      |     |     |             |          |
|                                       | Debits                                                                                                                                                                                     | Credits                                   |                                                                |      |                          |       |      |     |     |             |          |
|                                       | 7102                                                                                                                                                                                       | 6102                                      | Accountability for Cash in Treasury<br>Cash in Demand Deposits |      |                          |       |      |     |     |             |          |
| Subsidiary Ledger Transaction Control | <input checked="" type="checkbox"/>                                                                                                                                                        | Form Code                                 | FORM TITLE                                                     | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |          |
|                                       | NONE REQUIRED                                                                                                                                                                              | 431                                       | Expenditure Control Ledger                                     |      | Author                   | Enc   | Ded  | Exp | Bel |             |          |
|                                       |                                                                                                                                                                                            |                                           |                                                                |      |                          |       |      |     |     |             |          |
|                                       |                                                                                                                                                                                            | 432                                       | Income Control Ledger                                          |      | Est                      | Rec   | Coll | Bal |     |             |          |
|                                       |                                                                                                                                                                                            |                                           |                                                                |      |                          |       |      |     |     |             |          |
|                                       |                                                                                                                                                                                            | 433                                       | Income Clearance Control Ledger                                |      | Coll                     | Trans | Ref  | Bal |     |             |          |
|                                       |                                                                                                                                                                                            |                                           |                                                                |      |                          |       |      |     |     |             |          |
|                                       |                                                                                                                                                                                            |                                           |                                                                |      |                          |       |      |     |     |             |          |
|                                       |                                                                                                                                                                                            |                                           |                                                                |      |                          |       |      |     |     |             |          |
|                                       |                                                                                                                                                                                            |                                           |                                                                |      |                          |       |      |     |     |             |          |
| Detail                                |                                                                                                                                                                                            | Form Code                                 | FORM TITLE                                                     |      |                          |       |      |     |     | Affect      |          |
|                                       |                                                                                                                                                                                            |                                           |                                                                |      |                          |       |      |     |     | Increase    | Decrease |
|                                       |                                                                                                                                                                                            | 453                                       | Cash Accountability Ledger                                     |      |                          |       |      |     |     |             | X        |
|                                       |                                                                                                                                                                                            | 451                                       | Bank Demand Deposit Ledger                                     |      |                          |       |      |     |     |             | X        |
| NOTES                                 | <sup>(a)</sup> The agency is responsible for the collection of the returned check and preparing the needed journal voucher to account the transaction in the applicable accounting entity. |                                           |                                                                |      |                          |       |      |     |     |             |          |

TRANSACTION ▲

DESCRIPTION

|                                       |                                                                    |           |                                                                                   |  |  |  |      |                          |       |      |     |             |          |
|---------------------------------------|--------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------|--|--|--|------|--------------------------|-------|------|-----|-------------|----------|
| TITLE                                 | Agency Warrant Account Established                                 |           |                                                                                   |  |  |  |      |                          |       |      |     |             |          |
| DETAILS                               | Agency warrant accounts are established, augmented or replenished. |           |                                                                                   |  |  |  |      |                          |       |      |     |             |          |
|                                       | Form Code                                                          |           | FORM TITLE                                                                        |  |  |  |      |                          |       |      |     |             |          |
| Source Form                           | 391                                                                |           | Journal Voucher                                                                   |  |  |  |      |                          |       |      |     |             |          |
| Register                              | 419                                                                |           | General Register                                                                  |  |  |  |      |                          |       |      |     |             |          |
| General Ledger Control Account        | Code                                                               |           | GENERAL CONTROL ACCOUNT TITLE                                                     |  |  |  |      |                          |       |      |     |             |          |
|                                       | Debits                                                             | Credits   |                                                                                   |  |  |  |      |                          |       |      |     |             |          |
|                                       | 7102                                                               | 7103      | Accountability for Cash in Treasury<br>Accountability for Agency Warrant Accounts |  |  |  |      |                          |       |      |     |             |          |
| Subsidiary Ledger Transaction Control | ✓                                                                  | Form Code | FORM TITLE                                                                        |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
|                                       | NONE REQUIRED                                                      | 431       | Expenditure Control Ledger                                                        |  |  |  |      | Author                   | Enc   | Ded  | Exp | Bal         |          |
|                                       |                                                                    | 432       | Income Control Ledger                                                             |  |  |  |      | Est                      | Rec   | Coll | Bal |             |          |
|                                       |                                                                    | 433       | Income Clearance Control Ledger                                                   |  |  |  |      | Coll                     | Trans | Ref  | Bal |             |          |
|                                       | Detail                                                             | Form Code | FORM TITLE                                                                        |  |  |  |      |                          |       |      |     | Affect      |          |
|                                       |                                                                    | 453       | Cash Accountability Ledger                                                        |  |  |  |      |                          |       |      |     | Increase    | Decrease |
|                                       |                                                                    | 455       | Agency Warrant Account Ledger                                                     |  |  |  |      |                          |       |      |     | X           |          |
|                                       | NOTES                                                              |           |                                                                                   |  |  |  |      |                          |       |      |     |             |          |



TRANSACTION

DESCRIPTION

|                                       |     |                                                                                        |                                 |                                                                                |                          |       |      |     |          |             |  |
|---------------------------------------|-----|----------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------------------------------------|--------------------------|-------|------|-----|----------|-------------|--|
| TITLE                                 |     | Auditor's Warrants are Issued                                                          |                                 |                                                                                |                          |       |      |     |          |             |  |
| DETAILS                               |     | Warrants are drawn by the State Auditor authorizing the disbursement of treasury cash. |                                 |                                                                                |                          |       |      |     |          |             |  |
| Form Code                             |     | FORM TITLE                                                                             |                                 |                                                                                |                          |       |      |     |          |             |  |
| Source Form                           | 381 | Auditor's Warrant                                                                      |                                 |                                                                                |                          |       |      |     |          |             |  |
| Register                              | 415 | Warrant Register                                                                       |                                 |                                                                                |                          |       |      |     |          |             |  |
| Code                                  |     | GENERAL CONTROL ACCOUNT TITLE                                                          |                                 |                                                                                |                          |       |      |     |          |             |  |
| Debits                                |     | Credits                                                                                |                                 |                                                                                |                          |       |      |     |          |             |  |
| 7102                                  |     | 7201                                                                                   |                                 | Accountability for Cash in Treasury<br>Accountability for Outstanding Warrants |                          |       |      |     |          |             |  |
| General Ledger Control Account        |     |                                                                                        |                                 |                                                                                |                          |       |      |     |          |             |  |
| Subsidiary Ledger Transaction Control |     | <input checked="" type="checkbox"/> Form Code<br>NONE REQUIRED                         | FORM TITLE                      | Note                                                                           | BALANCE COLUMNS AFFECTED |       |      |     |          | Trans Codes |  |
|                                       |     | 431                                                                                    | Expenditure Control Ledger      |                                                                                | Author                   | Enc   | Ded  | Exp | Bel      |             |  |
|                                       |     | 432                                                                                    | Income Control Ledger           |                                                                                | Est                      | Rec   | Coll | Bel |          |             |  |
|                                       |     | 433                                                                                    | Income Clearance Control Ledger |                                                                                | Coll                     | Trens | Ref  | Bel |          |             |  |
| Detail                                |     | Form Code                                                                              | FORM TITLE                      |                                                                                |                          |       |      |     | Affect   |             |  |
|                                       |     | 453                                                                                    | Cash Accountability Ledger      |                                                                                |                          |       |      |     | Increase | Decrease    |  |
|                                       |     | 454                                                                                    | Outstanding Warrant Ledger      |                                                                                |                          |       |      |     | X        |             |  |
| NOTES                                 |     |                                                                                        |                                 |                                                                                |                          |       |      |     |          |             |  |

TRANSACTION

DESCRIPTION

TITLE

## Agency Warrants Are Issued

DETAILS

Agency Warrants are issued by an authorized agency.

Source  
Form

Form Code

FORM TITLE

352

Agency Warrants Issued Summary

Register

417

Treasurer's Check -Agency Warrant Summary

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

7103

7201

Accountability for Agency Warrant Accounts  
Accountability for Outstanding Warrants

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

NONE REQUIRED

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bel

Trans Codes

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bel

Detail

Form Code

FORM TITLE

Affect

Increase

Decrease

453

Agency Warrant Account Ledger

X

454

Outstanding Warrant Ledger

X

NOTES

TRANSACTION ▲

DESCRIPTION

| TITLE                                 |                            | Presented Warrants are Purchased                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
|---------------------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------|------------|------------|------|--------------------------|-------------|----------|----------|-----|----------------------------|---------------|-----|----------------------------|----------------------------|--------|-----|-----|-----|-----|--|-----|-----------------------|--|-----|-----|------|-----|--|--|-----|---------------------------------|--|------|-------|-----|-----|--|--|--|--|--|--|--|--|--|--|--|
| DETAILS                               |                            | Presented warrants are purchased from treasury clearing house banks by treasurer's check.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Form Code                             |                            | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Source Form                           | 351                        | Treasurer's Check Issued Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Register                              | 417                        | Treasurer's Check—Agency Warrant Register                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Code                                  |                            | GENERAL CONTROL ACCOUNT TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Debits                                |                            | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| 7201                                  |                            | 6102                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| General Ledger Control Account        |                            | Accountability for Outstanding Warrants<br>Cash in Demand Deposits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Subsidiary Ledger Transaction Control |                            | <table border="1"> <thead> <tr> <th>✓</th> <th>Form Code</th> <th>FORM TITLE</th> <th>Note</th> <th colspan="5">BALANCE COLUMNS AFFECTED</th> <th>Trans Codes</th> </tr> <tr> <th rowspan="4">NONE REQUIRED</th> <td>431</td> <td>Expenditure Control Ledger</td> <td></td> <td>Author</td> <td>Enc</td> <td>Ded</td> <td>Exp</td> <td>Bal</td> <td></td> </tr> <tr> <td>432</td> <td>Income Control Ledger</td> <td></td> <td>Est</td> <td>Rec</td> <td>Coll</td> <td>Bal</td> <td></td> <td></td> </tr> <tr> <td>433</td> <td>Income Clearance Control Ledger</td> <td></td> <td>Coll</td> <td>Trans</td> <td>Ref</td> <td>Bal</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </thead></table> |          | ✓                        | Form Code  | FORM TITLE | Note | BALANCE COLUMNS AFFECTED |             |          |          |     | Trans Codes                | NONE REQUIRED | 431 | Expenditure Control Ledger |                            | Author | Enc | Ded | Exp | Bal |  | 432 | Income Control Ledger |  | Est | Rec | Coll | Bal |  |  | 433 | Income Clearance Control Ledger |  | Coll | Trans | Ref | Bal |  |  |  |  |  |  |  |  |  |  |  |
| ✓                                     | Form Code                  | FORM TITLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Note     | BALANCE COLUMNS AFFECTED |            |            |      |                          | Trans Codes |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| NONE REQUIRED                         | 431                        | Expenditure Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          | Author                   | Enc        | Ded        | Exp  | Bal                      |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
|                                       | 432                        | Income Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |          | Est                      | Rec        | Coll       | Bal  |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
|                                       | 433                        | Income Clearance Control Ledger                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          | Coll                     | Trans      | Ref        | Bal  |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
|                                       |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Detail                                |                            | <table border="1"> <thead> <tr> <th>Form Code</th> <th>FORM TITLE</th> <th colspan="2">Affect</th> </tr> <tr> <th></th> <th></th> <th>Increase</th> <th>Decrease</th> </tr> </thead> <tbody> <tr> <td>454</td> <td>Outstanding Warrant Ledger</td> <td></td> <td>X</td> </tr> <tr> <td>451</td> <td>Bank Demand Deposit Ledger</td> <td></td> <td>X</td> </tr> </tbody> </table>                                                                                                                                                                                                                                                                                                                                                                                                      |          | Form Code                | FORM TITLE | Affect     |      |                          |             | Increase | Decrease | 454 | Outstanding Warrant Ledger |               | X   | 451                        | Bank Demand Deposit Ledger |        | X   |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| Form Code                             | FORM TITLE                 | Affect                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
|                                       |                            | Increase                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Decrease |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| 454                                   | Outstanding Warrant Ledger |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | X        |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| 451                                   | Bank Demand Deposit Ledger |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | X        |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |
| NOTES                                 |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |                          |            |            |      |                          |             |          |          |     |                            |               |     |                            |                            |        |     |     |     |     |  |     |                       |  |     |     |      |     |  |  |     |                                 |  |      |       |     |     |  |  |  |  |  |  |  |  |  |  |  |

TRANSACTION

DESCRIPTION

TITLE

**Presented Warrants Cashed Are Purchased**

DETAILS

Warrants are presented directly to the Treasurer and cashed. Cashed warrants are purchased from the cashier by Treasurer's check.

Form Code

FORM TITLE

Source Form

351

Treasurer's Check Issued Summary

Register

417

Treasurer's Check—Agency Warrant Register

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

General Ledger Control Account

7201

6102

Accountability for Outstanding Warrants  
Cash in Demand Deposits

Subsidiary Ledger: Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

454

Outstanding Warrant Ledger

X

451

Bank Demand Deposit Ledger

X

NOTES

TRANSACTION ▲

DESCRIPTION

|                                              |                      |                                                                                                                                                                                                   |                                                                                |            |            |            |             |                                 |              |                 |                 |                    |
|----------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------|------------|------------|-------------|---------------------------------|--------------|-----------------|-----------------|--------------------|
| <b>TITLE</b>                                 |                      | <b>Stop Payment Notices are Issued</b>                                                                                                                                                            |                                                                                |            |            |            |             |                                 |              |                 |                 |                    |
| <b>DETAILS</b>                               |                      | Stop payment is placed on a warrant as authorized by the State Auditor in one of two ways:<br>(a) cancel warrant with no duplicate; or<br>(b) cancel warrant and issue duplicate <sup>(a)</sup> . |                                                                                |            |            |            |             |                                 |              |                 |                 |                    |
| <b>Source Form</b>                           | <b>Form Code</b>     | <b>FORM TITLE</b>                                                                                                                                                                                 |                                                                                |            |            |            |             |                                 |              |                 |                 |                    |
|                                              | 391                  | Journal Voucher (supported by a Stop Payment Notice)                                                                                                                                              |                                                                                |            |            |            |             |                                 |              |                 |                 |                    |
| <b>Register</b>                              | 419                  | General Ledger                                                                                                                                                                                    |                                                                                |            |            |            |             |                                 |              |                 |                 |                    |
| <b>General Ledger Control Account</b>        | <b>Code</b>          |                                                                                                                                                                                                   | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                           |            |            |            |             |                                 |              |                 |                 |                    |
|                                              | <b>Debits</b>        | <b>Credits</b>                                                                                                                                                                                    |                                                                                |            |            |            |             |                                 |              |                 |                 |                    |
|                                              | 7201                 | 7102                                                                                                                                                                                              | Accountability for Outstanding Warrants<br>Accountability for Cash in Treasury |            |            |            |             |                                 |              |                 |                 |                    |
| <b>Subsidiary Ledger Transaction Control</b> | <b>NONE REQUIRED</b> | ✓ <b>Form Code</b>                                                                                                                                                                                | <b>FORM TITLE</b>                                                              |            |            |            | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |                 |                 | <b>Trans Codes</b> |
|                                              |                      | <b>Author</b>                                                                                                                                                                                     | <b>Enc</b>                                                                     | <b>Ded</b> | <b>Exp</b> | <b>Bel</b> |             |                                 |              |                 |                 |                    |
|                                              |                      | 431                                                                                                                                                                                               | <b>Expenditure Control Ledger</b>                                              |            |            |            |             |                                 |              |                 |                 |                    |
|                                              |                      | 432                                                                                                                                                                                               | <b>Income Control Ledger</b>                                                   |            |            |            |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b>     | <b>Bal</b>      |                    |
|                                              |                      | 433                                                                                                                                                                                               | <b>Income Clearance Control Ledger</b>                                         |            |            |            |             | <b>Coll</b>                     | <b>Trens</b> | <b>Ref</b>      | <b>Bal</b>      |                    |
|                                              |                      |                                                                                                                                                                                                   |                                                                                |            |            |            |             |                                 |              |                 |                 |                    |
|                                              |                      |                                                                                                                                                                                                   |                                                                                |            |            |            |             |                                 |              |                 |                 |                    |
|                                              |                      |                                                                                                                                                                                                   |                                                                                |            |            |            |             |                                 |              |                 |                 |                    |
|                                              |                      |                                                                                                                                                                                                   |                                                                                |            |            |            |             |                                 |              |                 |                 |                    |
|                                              | <b>Detail</b>        | <b>Form Code</b>                                                                                                                                                                                  | <b>FORM TITLE</b>                                                              |            |            |            |             |                                 |              |                 | <b>Affect</b>   |                    |
|                                              | 454                  | <b>Outstanding Warrant Ledger</b>                                                                                                                                                                 |                                                                                |            |            |            |             |                                 |              | <b>Increase</b> | <b>Decrease</b> |                    |
|                                              | 453                  | <b>Cash Accountability Ledger</b>                                                                                                                                                                 |                                                                                |            |            |            |             |                                 |              | X               |                 |                    |
| <b>NOTES</b>                                 |                      | <sup>(a)</sup> Follow warrant issued procedure.                                                                                                                                                   |                                                                                |            |            |            |             |                                 |              |                 |                 |                    |



TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|----------------------------------------------|--|--------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------|-------------|---------------------------------|--------------|-------------|------------|------------|--------------------|--|
| <b>TITLE</b>                                 |  | <b>Stale-dated Warrants are Cancelled</b>                                                              |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
| <b>DETAILS</b>                               |  | Stale-dated warrants are cancelled from outstanding warrants register received from the State Auditor. |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                      |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
| <b>Source Form</b>                           |  | 391 Journal Voucher (supported by Stale-dated Warrants Report)                                         |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
| <b>Register</b>                              |  | 419 General Register                                                                                   |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
| <b>General Ledger Control Account</b>        |  | <b>Code</b>                                                                                            |                  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                           |             |                                 |              |             |            |            |                    |  |
|                                              |  | <b>Debits</b>                                                                                          | <b>Credits</b>   |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  | 7201                                                                                                   | 7102             | Accountability for Outstanding Warrants<br>Accountability for Cash in Treasury |             |                                 |              |             |            |            |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <input checked="" type="checkbox"/>                                                                    | <b>Form Code</b> | <b>FORM TITLE</b>                                                              | <b>Note</b> | <b>BALANCE COLUMNS AFFECTED</b> |              |             |            |            | <b>Trans Codes</b> |  |
| <b>NONE REQUIRED</b>                         |  |                                                                                                        | <b>431</b>       | <b>Expenditure Control Ledger</b>                                              |             | <b>Author</b>                   | <b>Enc</b>   | <b>Ded</b>  | <b>Exp</b> | <b>Bal</b> |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        | <b>432</b>       | <b>Income Control Ledger</b>                                                   |             | <b>Est</b>                      | <b>Rec</b>   | <b>Coll</b> | <b>Bal</b> |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        | <b>433</b>       | <b>Income Clearance Control Ledger</b>                                         |             | <b>Coll</b>                     | <b>Trans</b> | <b>Ref</b>  | <b>Bal</b> |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |
| <b>Detail</b>                                |  |                                                                                                        | <b>Form Code</b> | <b>FORM TITLE</b>                                                              |             | <b>Affect</b>                   |              |             |            |            |                    |  |
|                                              |  |                                                                                                        |                  |                                                                                |             | <b>Increase Decrease</b>        |              |             |            |            |                    |  |
|                                              |  |                                                                                                        | 454              | Outstanding Warrant Ledger                                                     |             |                                 |              |             |            |            | X                  |  |
|                                              |  |                                                                                                        | 453              | Cash Accountability Ledger                                                     |             | X                               |              |             |            |            |                    |  |
| <b>NOTES</b>                                 |  | If the payee is later identified, a new warrant will be issued.                                        |                  |                                                                                |             |                                 |              |             |            |            |                    |  |

TRANSACTION

DESCRIPTION

|                                       |               |                                                              |                                 |                                                                                                |  |      |                          |       |      |     |     |             |
|---------------------------------------|---------------|--------------------------------------------------------------|---------------------------------|------------------------------------------------------------------------------------------------|--|------|--------------------------|-------|------|-----|-----|-------------|
| TITLE                                 |               | Transfer between Accounting Entities                         |                                 |                                                                                                |  |      |                          |       |      |     |     |             |
| DETAILS                               |               | A transfer between or among accounting entities is recorded. |                                 |                                                                                                |  |      |                          |       |      |     |     |             |
| Form Code                             |               | FORM TITLE                                                   |                                 |                                                                                                |  |      |                          |       |      |     |     |             |
| Source Form                           |               | 331 No Warrant Transfer of Funds                             |                                 |                                                                                                |  |      |                          |       |      |     |     |             |
| Registrar                             |               | 418 No Warrant Transfer Register                             |                                 |                                                                                                |  |      |                          |       |      |     |     |             |
| General Ledger Control Account        |               | Code                                                         |                                 | GENERAL CONTROL ACCOUNT TITLE                                                                  |  |      |                          |       |      |     |     |             |
|                                       |               | Debits                                                       | Credits                         | 7102      7102      Accountability for Cash in Treasury<br>Accountability for Cash in Treasury |  |      |                          |       |      |     |     |             |
| Subsidiary Ledger Transaction Control | ✓             | Form Code                                                    | FORM TITLE                      |                                                                                                |  | Note | BALANCE COLUMNS AFFECTED |       |      |     |     | Trans Codes |
|                                       | NONE REQUIRED | 431                                                          | Expenditure Control Ledger      |                                                                                                |  |      | Author                   | Enc   | Ded  | Exp | Bel |             |
|                                       |               | 432                                                          | Income Control Ledger           |                                                                                                |  |      | Est                      | Rec   | Coll | Bel |     |             |
|                                       |               | 433                                                          | Income Clearance Control Ledger |                                                                                                |  |      | Coll                     | Trans | Ref  | Bel |     |             |
|                                       |               | Form Code                                                    | FORM TITLE                      |                                                                                                |  |      |                          |       |      |     |     |             |
| Detail                                |               | 453                                                          | Cash Accountability Ledger      |                                                                                                |  |      |                          |       |      |     |     |             |
| Affect                                |               |                                                              |                                 |                                                                                                |  |      |                          |       |      |     |     |             |
| Increase                              |               | X                                                            |                                 |                                                                                                |  |      |                          |       |      |     |     |             |
| Decrease                              |               | X                                                            |                                 |                                                                                                |  |      |                          |       |      |     |     |             |
| NOTES                                 |               |                                                              |                                 |                                                                                                |  |      |                          |       |      |     |     |             |

TRANSACTION

DESCRIPTION

|                                       |  |                                                                                                                                                             |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
|---------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------|--|-----------------------------------------------------------------------------------|--|--|--|------------------------|--|--------------------------|--|--|--|-------------|--|
| TITLE                                 |  | Presented Warrants are Registered                                                                                                                           |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
| DETAILS                               |  | Warrants presented for payment are registered because of insufficient treasury cash and the State is charged interest on amounts registered until redeemed. |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
| Form Code                             |  | FORM TITLE                                                                                                                                                  |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
| Source Form                           |  | 391                                                                                                                                                         |  | Journal Voucher                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
| Register                              |  | 419                                                                                                                                                         |  | General Register                |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
| General Ledger Control Account        |  | Code                                                                                                                                                        |  | GENERAL CONTROL ACCOUNT TITLE   |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
|                                       |  | Debits                                                                                                                                                      |  | Credits                         |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
|                                       |  | 7201                                                                                                                                                        |  | 7202                            |  | Accountability for Outstanding Warrants<br>Accountability for Registered Warrants |  |  |  |                        |  |                          |  |  |  |             |  |
|                                       |  |                                                                                                                                                             |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
| Subsidiary Ledger Transaction Control |  | ✓                                                                                                                                                           |  | Form Code                       |  | FORM TITLE                                                                        |  |  |  | Note                   |  | BALANCE COLUMNS AFFECTED |  |  |  | Trans Codes |  |
|                                       |  | 431                                                                                                                                                         |  | Expenditure Control Ledger      |  |                                                                                   |  |  |  | Author Enc Ded Exp Bal |  |                          |  |  |  |             |  |
|                                       |  | 432                                                                                                                                                         |  | Income Control Ledger           |  |                                                                                   |  |  |  | Est Rec Coll Bal       |  |                          |  |  |  |             |  |
|                                       |  | 433                                                                                                                                                         |  | Income Clearance Control Ledger |  |                                                                                   |  |  |  | Coll Trans Ref Bal     |  |                          |  |  |  |             |  |
|                                       |  |                                                                                                                                                             |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
|                                       |  |                                                                                                                                                             |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
|                                       |  |                                                                                                                                                             |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
|                                       |  |                                                                                                                                                             |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
|                                       |  |                                                                                                                                                             |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
|                                       |  |                                                                                                                                                             |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
| Detail                                |  | Form Code                                                                                                                                                   |  | FORM TITLE                      |  |                                                                                   |  |  |  |                        |  | Affect                   |  |  |  |             |  |
|                                       |  | 454                                                                                                                                                         |  | Outstanding Warrant Ledger      |  |                                                                                   |  |  |  |                        |  | Increase Decrease        |  |  |  |             |  |
|                                       |  |                                                                                                                                                             |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |
| NOTES                                 |  |                                                                                                                                                             |  |                                 |  |                                                                                   |  |  |  |                        |  |                          |  |  |  |             |  |

|                                       |                                                                                             | TRANSACTION ▲                                                                                                                                                          |                                                                                                                                     | DESCRIPTION |      |                          |       |      |     |             |          |
|---------------------------------------|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-------------|------|--------------------------|-------|------|-----|-------------|----------|
| TITLE                                 | Registered Warrants are Purchased                                                           |                                                                                                                                                                        |                                                                                                                                     |             |      |                          |       |      |     |             |          |
| DETAILS                               | Treasury cash is sufficient and registered warrants are purchased and interest due is paid. |                                                                                                                                                                        |                                                                                                                                     |             |      |                          |       |      |     |             |          |
| Form Code                             | FORM TITLE                                                                                  |                                                                                                                                                                        |                                                                                                                                     |             |      |                          |       |      |     |             |          |
| Source Form                           | 351                                                                                         | Treasurer's Check Issued Summary                                                                                                                                       |                                                                                                                                     |             |      |                          |       |      |     |             |          |
| Register                              | 417                                                                                         | Treasurer's Check—Agency Warrant Register                                                                                                                              |                                                                                                                                     |             |      |                          |       |      |     |             |          |
| General Ledger Control Account        | Code                                                                                        |                                                                                                                                                                        | GENERAL CONTROL ACCOUNT TITLE                                                                                                       |             |      |                          |       |      |     |             |          |
|                                       | Debits                                                                                      | Credits                                                                                                                                                                |                                                                                                                                     |             |      |                          |       |      |     |             |          |
|                                       | 7101<br>7202                                                                                | 6102                                                                                                                                                                   | Accountability for Treasury Cash <sup>(a)</sup><br>Accountability for Registered Warrants<br>Cash in Demand Deposits <sup>(a)</sup> |             |      |                          |       |      |     |             |          |
| Subsidiary Ledger Transaction Control | ✓                                                                                           | Form Code                                                                                                                                                              | FORM TITLE                                                                                                                          |             | Note | BALANCE COLUMNS AFFECTED |       |      |     | Trans Codes |          |
|                                       | NONE REQUIRED                                                                               | 431                                                                                                                                                                    | Expenditure Control Ledger                                                                                                          |             |      | Author                   | Enc   | Ded  | Exp | Bal         |          |
|                                       |                                                                                             | 432                                                                                                                                                                    | Income Control Ledger                                                                                                               |             |      | Est                      | Rec   | Coll | Bal |             |          |
|                                       |                                                                                             | 433                                                                                                                                                                    | Income Clearance Control Ledger                                                                                                     |             |      | Coll                     | Trens | Ref  | Bal |             |          |
|                                       |                                                                                             |                                                                                                                                                                        |                                                                                                                                     |             |      |                          |       |      |     |             |          |
|                                       |                                                                                             |                                                                                                                                                                        |                                                                                                                                     |             |      |                          |       |      |     |             |          |
|                                       |                                                                                             | Detail                                                                                                                                                                 | Form Code                                                                                                                           | FORM TITLE  |      |                          |       |      |     |             | Affect   |
|                                       | 451                                                                                         |                                                                                                                                                                        | Bank Demand Deposit Ledger                                                                                                          |             |      |                          |       |      |     | Increase    | Decrease |
|                                       | 453                                                                                         |                                                                                                                                                                        | Cash Accountability Ledger                                                                                                          |             |      |                          |       |      |     |             | X        |
|                                       | NOTES                                                                                       | (a) The interest expense is paid and charged to the responsible accounting entity. Notice that the interest charge has been made is to be originated by the Treasurer. |                                                                                                                                     |             |      |                          |       |      |     |             |          |

TRANSACTION ▲

DESCRIPTION

|                                              |                      |                                                                        |                                                                   |  |  |  |      |                          |       |      |          |          |             |
|----------------------------------------------|----------------------|------------------------------------------------------------------------|-------------------------------------------------------------------|--|--|--|------|--------------------------|-------|------|----------|----------|-------------|
| <b>TITLE</b>                                 |                      | <b>Bonds Sold: Long-Term Debt Fund</b>                                 |                                                                   |  |  |  |      |                          |       |      |          |          |             |
| <b>DETAILS</b>                               |                      | Bonds are sold and the principal amount of the total debt is recorded. |                                                                   |  |  |  |      |                          |       |      |          |          |             |
| <b>Source Form</b>                           | Form Code            | FORM TITLE                                                             |                                                                   |  |  |  |      |                          |       |      |          |          |             |
|                                              | 391                  | Journal Voucher                                                        |                                                                   |  |  |  |      |                          |       |      |          |          |             |
| <b>Register</b>                              | 419                  | General Register                                                       |                                                                   |  |  |  |      |                          |       |      |          |          |             |
|                                              | Code                 |                                                                        | GENERAL CONTROL ACCOUNT TITLE                                     |  |  |  |      |                          |       |      |          |          |             |
| <b>General Ledger Control Account</b>        | Debits               | Credits                                                                |                                                                   |  |  |  |      |                          |       |      |          |          |             |
|                                              | 6501                 | 9101                                                                   | Amounts to be Provided to Retire Long-Term Debts<br>Bonds Payable |  |  |  |      |                          |       |      |          |          |             |
| <b>Subsidiary Ledger Transaction Control</b> | <b>NONE REQUIRED</b> | ✓ Form Code                                                            | FORM TITLE                                                        |  |  |  | Note | BALANCE COLUMNS AFFECTED |       |      |          |          | Trans Codes |
|                                              |                      | 431                                                                    | Expenditure Control Ledger                                        |  |  |  |      | Author                   | Enc   | Ded  | Exp      | Bal      |             |
|                                              |                      | 432                                                                    | Income Control Ledger                                             |  |  |  |      | Est                      | Rec   | Coll | Bal      |          |             |
|                                              |                      | 433                                                                    | Income Clearance Control Ledger                                   |  |  |  |      | Coll                     | Trans | Ref  | Bal      |          |             |
|                                              |                      |                                                                        |                                                                   |  |  |  |      |                          |       |      |          |          |             |
|                                              |                      |                                                                        |                                                                   |  |  |  |      |                          |       |      |          |          |             |
|                                              |                      |                                                                        |                                                                   |  |  |  |      |                          |       |      |          |          |             |
|                                              |                      |                                                                        |                                                                   |  |  |  |      |                          |       |      |          |          |             |
|                                              |                      |                                                                        |                                                                   |  |  |  |      |                          |       |      |          |          |             |
|                                              | <b>Detail</b>        | Form Code                                                              | FORM TITLE                                                        |  |  |  |      |                          |       |      |          | Affect   |             |
|                                              |                      |                                                                        |                                                                   |  |  |  |      |                          |       |      | Increase | Decrease |             |
| <b>NOTES</b>                                 |                      |                                                                        |                                                                   |  |  |  |      |                          |       |      |          |          |             |



TRANSACTION

DESCRIPTION

TITLE

## Sinking Fund Collections: Long-Term Debt Fund

DETAILS

Amounts, collected by a Sinking Fund account to be used to retire the principal portion of bonds outstanding, are recorded.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

General Ledger Control Account

6510

6501

Amounts Available in Sinking Fund Accounts  
Amounts to be Provided to Retire Long-Term Debts

Subsidiary Ledger Transaction Control



Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

NONE REQUIRED

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

Est

Rec

Coll

Bal

432

Income Control Ledger

Coll

Trans

Ref

Bal

433

Income Clearance Control Ledger

Affect  
Increase Decrease

Detail

Form Code

FORM TITLE

NOTES

TRANSACTION

DESCRIPTION

|                                              |     |                                                                                       |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
|----------------------------------------------|-----|---------------------------------------------------------------------------------------|--|-------------------------------------------------------------|--|-------------|--|---------------------------------|-------|------|-----|--------------------|--|
| <b>TITLE</b>                                 |     | <b>Bonds Principal Retired: Long-Term Debt Fund</b>                                   |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>DETAILS</b>                               |     | To record bond principal paid from a Sinking Fund account in the Long-Term Debt Fund. |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>Form Code</b>                             |     | <b>FORM TITLE</b>                                                                     |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>Source Form</b>                           | 391 | Journal Voucher                                                                       |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>Register</b>                              | 419 | General Register                                                                      |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>Code</b>                                  |     | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                  |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>Debits</b>                                |     | <b>Credits</b>                                                                        |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| 9101                                         |     | 6510                                                                                  |  | Bonds Payable<br>Amounts Available in Sinking Fund Accounts |  |             |  |                                 |       |      |     |                    |  |
| <b>Subsidiary Ledger Transaction Control</b> |     | <b>Form Code</b>                                                                      |  | <b>FORM TITLE</b>                                           |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |       |      |     | <b>Trans Codes</b> |  |
| <b>NONE REQUIRED</b>                         |     | 431                                                                                   |  | Expenditure Control Ledger                                  |  |             |  | Author                          | Enc   | Ded  | Exp | Bal                |  |
|                                              |     | 432                                                                                   |  | Income Control Ledger                                       |  |             |  | Est                             | Rec   | Coll | Bel |                    |  |
|                                              |     | 433                                                                                   |  | Income Clearance Control Ledger                             |  |             |  | Coll                            | Trans | Ref  | Bel |                    |  |
|                                              |     |                                                                                       |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>Detail</b>                                |     | <b>Form Code</b>                                                                      |  | <b>FORM TITLE</b>                                           |  |             |  |                                 |       |      |     | <b>Affect</b>      |  |
|                                              |     |                                                                                       |  |                                                             |  |             |  |                                 |       |      |     | Increase Decrease  |  |
|                                              |     |                                                                                       |  |                                                             |  |             |  |                                 |       |      |     |                    |  |
| <b>NOTES</b>                                 |     |                                                                                       |  |                                                             |  |             |  |                                 |       |      |     |                    |  |

TRANSACTION

DESCRIPTION

|                                       |  |                                                                   |         |                                                                   |  |                            |  |      |  |        |                          |  |      |             |     |                   |     |  |
|---------------------------------------|--|-------------------------------------------------------------------|---------|-------------------------------------------------------------------|--|----------------------------|--|------|--|--------|--------------------------|--|------|-------------|-----|-------------------|-----|--|
| TITLE                                 |  | Notes Issued: Long-Term Debt Fund                                 |         |                                                                   |  |                            |  |      |  |        |                          |  |      |             |     |                   |     |  |
| DETAILS                               |  | Notes are issued for loans received by a State accounting entity. |         |                                                                   |  |                            |  |      |  |        |                          |  |      |             |     |                   |     |  |
| Form Code                             |  | FORM TITLE                                                        |         |                                                                   |  |                            |  |      |  |        |                          |  |      |             |     |                   |     |  |
| Source Form                           |  | 391                                                               |         | Journal Voucher                                                   |  |                            |  |      |  |        |                          |  |      |             |     |                   |     |  |
| Register                              |  | 419                                                               |         | General Register                                                  |  |                            |  |      |  |        |                          |  |      |             |     |                   |     |  |
| General Ledger Control Account        |  | Code                                                              |         | GENERAL CONTROL ACCOUNT TITLE                                     |  |                            |  |      |  |        |                          |  |      |             |     |                   |     |  |
|                                       |  | Debits                                                            | Credits |                                                                   |  |                            |  |      |  |        |                          |  |      |             |     |                   |     |  |
|                                       |  | 6501                                                              |         | Amounts to be provided to Retire Long-Term Debts<br>Notes Payable |  |                            |  |      |  |        |                          |  |      |             |     |                   |     |  |
|                                       |  | 9102                                                              |         |                                                                   |  |                            |  |      |  |        |                          |  |      |             |     |                   |     |  |
| Subsidiary Ledger Transaction Control |  | ✓ Form Code                                                       |         | FORM TITLE                                                        |  |                            |  | Note |  |        | BALANCE COLUMNS AFFECTED |  |      | Trans Codes |     |                   |     |  |
|                                       |  | NONE REQUIRED                                                     |         | 431                                                               |  | Expenditure Control Ledger |  |      |  | Author |                          |  | Enc  |             | Ded |                   | Exp |  |
|                                       |  | 432                                                               |         | Income Control Ledger                                             |  |                            |  | Est  |  |        | Rec                      |  | Coll |             | Bal |                   |     |  |
|                                       |  | 433                                                               |         | Income Clearance Control Ledger                                   |  |                            |  | Coll |  |        | Trans                    |  | Ref  |             | Bal |                   |     |  |
| Detail                                |  | Form Code                                                         |         | FORM TITLE                                                        |  |                            |  |      |  |        |                          |  |      |             |     | Affect            |     |  |
|                                       |  |                                                                   |         |                                                                   |  |                            |  |      |  |        |                          |  |      |             |     | Increase Decrease |     |  |
|                                       |  |                                                                   |         |                                                                   |  |                            |  |      |  |        |                          |  |      |             |     |                   |     |  |
| NOTES                                 |  |                                                                   |         |                                                                   |  |                            |  |      |  |        |                          |  |      |             |     |                   |     |  |

TRANSACTION ▲

DESCRIPTION

|                                              |  |                                                                                                                                    |  |                                                                                                |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |
|----------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------|--|-------------|--|---------------------------------|--|------|--|--------------------|--|---------------|--|-----------------|--|-----------------|--|
| <b>TITLE</b>                                 |  | <b>Sinking Fund Collections: Long-Term Debt Fund</b>                                                                               |  |                                                                                                |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |
| <b>DETAILS</b>                               |  | Amounts, collected by a Sinking Fund account to be used to retire the <u>principal</u> portion of notes outstanding, are recorded. |  |                                                                                                |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |
| <b>Form Code</b>                             |  | <b>FORM TITLE</b>                                                                                                                  |  |                                                                                                |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |
| <b>Source Form</b>                           |  | 391 Journal Voucher                                                                                                                |  |                                                                                                |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |
| <b>Register</b>                              |  | 419 General Register                                                                                                               |  |                                                                                                |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |
| <b>Code</b>                                  |  | <b>GENERAL CONTROL ACCOUNT TITLE</b>                                                                                               |  |                                                                                                |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |
| <b>Debits</b>                                |  | <b>Credits</b>                                                                                                                     |  |                                                                                                |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |
| 6510                                         |  | 6501                                                                                                                               |  | Amounts available in Sinking Fund Accounts<br>Amounts to be provided to Retire Long-Term Debts |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |
| <b>Subsidiary Ledger Transaction Control</b> |  | <b>Form Code</b>                                                                                                                   |  | <b>FORM TITLE</b>                                                                              |  | <b>Note</b> |  | <b>BALANCE COLUMNS AFFECTED</b> |  |      |  | <b>Trans Codes</b> |  |               |  |                 |  |                 |  |
| <b>NONE REQUIRED</b>                         |  | 431                                                                                                                                |  | Expenditure Control Ledger                                                                     |  | Author      |  | Enc                             |  | Ded  |  | Exp                |  | Bal           |  |                 |  |                 |  |
|                                              |  | 432                                                                                                                                |  | Income Control Ledger                                                                          |  | Est         |  | Rec                             |  | Coll |  | Bal                |  |               |  |                 |  |                 |  |
|                                              |  | 433                                                                                                                                |  | Income Clearance Control Ledger                                                                |  | Coll        |  | Trans                           |  | Ref  |  | Bal                |  |               |  |                 |  |                 |  |
|                                              |  |                                                                                                                                    |  |                                                                                                |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |
| <b>Detail</b>                                |  | <b>Form Code</b>                                                                                                                   |  | <b>FORM TITLE</b>                                                                              |  |             |  |                                 |  |      |  |                    |  | <b>Affect</b> |  | <b>Increase</b> |  | <b>Decrease</b> |  |
|                                              |  |                                                                                                                                    |  |                                                                                                |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |
|                                              |  |                                                                                                                                    |  |                                                                                                |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |
| <b>NOTES</b>                                 |  |                                                                                                                                    |  |                                                                                                |  |             |  |                                 |  |      |  |                    |  |               |  |                 |  |                 |  |

TRANSACTION

DESCRIPTION

|                                       |               |                                                                                       |                                 |                                                             |  |        |                          |      |     |     |          |             |
|---------------------------------------|---------------|---------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------------------|--|--------|--------------------------|------|-----|-----|----------|-------------|
| TITLE                                 |               | Note Principal Retired: Long-Term Debt Fund                                           |                                 |                                                             |  |        |                          |      |     |     |          |             |
| DETAILS                               |               | To record note principal paid from a Sinking Fund account in the Long-Term Debt Fund. |                                 |                                                             |  |        |                          |      |     |     |          |             |
| Form Code                             |               | FORM TITLE                                                                            |                                 |                                                             |  |        |                          |      |     |     |          |             |
| Source Form                           | 391           | Journal Voucher                                                                       |                                 |                                                             |  |        |                          |      |     |     |          |             |
| Register                              | 419           | General Register                                                                      |                                 |                                                             |  |        |                          |      |     |     |          |             |
| Code                                  |               | GENERAL CONTROL ACCOUNT TITLE                                                         |                                 |                                                             |  |        |                          |      |     |     |          |             |
| Debits                                |               | Credits                                                                               |                                 | Notes Payable<br>Amounts Available in Sinking Fund Accounts |  |        |                          |      |     |     |          |             |
| 9102                                  |               | 6510                                                                                  |                                 |                                                             |  |        |                          |      |     |     |          |             |
| General Ledger Control Account        |               |                                                                                       |                                 |                                                             |  |        |                          |      |     |     |          |             |
| Subsidiary Ledger Transaction Control | ✓             | Form Code                                                                             | FORM TITLE                      |                                                             |  | Note   | BALANCE COLUMNS AFFECTED |      |     |     |          | Trans Codes |
|                                       | NONE REQUIRED | 431                                                                                   | Expenditure Control Ledger      |                                                             |  | Author | Enc                      | Ded  | Exp | Bel |          |             |
|                                       |               | 432                                                                                   | Income Control Ledger           |                                                             |  | Est    | Rec                      | Coll | Bel |     |          |             |
|                                       |               |                                                                                       |                                 |                                                             |  |        |                          |      |     |     |          |             |
|                                       |               |                                                                                       |                                 |                                                             |  |        |                          |      |     |     |          |             |
|                                       |               | 433                                                                                   | Income Clearance Control Ledger |                                                             |  | Coll   | Trans                    | Ref  | Bel |     |          |             |
|                                       |               |                                                                                       |                                 |                                                             |  |        |                          |      |     |     |          |             |
|                                       | Detail        | Form Code                                                                             | FORM TITLE                      |                                                             |  |        |                          |      |     |     | Affect   |             |
|                                       |               |                                                                                       |                                 |                                                             |  |        |                          |      |     |     | Increase | Decrease    |
|                                       |               |                                                                                       |                                 |                                                             |  |        |                          |      |     |     |          |             |
| NOTES                                 |               |                                                                                       |                                 |                                                             |  |        |                          |      |     |     |          |             |



TRANSACTION

DESCRIPTION

TITLE

## General Fixed Asset Fund: Assets Recorded

DETAILS

Expenditures for equipment or capital outlay recorded in specified accounting entities are capitalized in the General Fixed Asset Fund.

Form Code

FORM TITLE

Source Form

391

Journal Voucher

Register

419

General Register

General Ledger Control Account

Code

Debits

Credits

GENERAL CONTROL ACCOUNT TITLE

6401

Land

6402

Buildings

6403

Other Improvements

6404

Equipment

6405

Other Fixed Assets

6406

Construction Work in Progress

8101

General Fund Fixed Asset Investments

8102

Earmarked Revenue Fund Fixed Asset Investments

8104

Federal and Private Revenue Fund Fixed Asset Investments

8106

Bonds Proceeds and Insurance Clearance Fund Fixed Asset Investments

8107

Revolving Fund Fixed Asset Investments

Subsidiary Ledger Transaction Control

✓

Form Code

FORM TITLE

Note

BALANCE COLUMNS AFFECTED

Trans Codes

431

Expenditure Control Ledger

Author

Enc

Ded

Exp

Bal

432

Income Control Ledger

Est

Rec

Coll

Bal

433

Income Clearance Control Ledger

Coll

Trans

Ref

Bal

Form Code

FORM TITLE

Affect

Increase

Decrease

NOTES

|                                       |                                                                                        | TRANSACTION ▲    |                                                                     | DESCRIPTION |                          |        |      |     |     |             |
|---------------------------------------|----------------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------|-------------|--------------------------|--------|------|-----|-----|-------------|
| TITLE                                 | General Fixed Assets: Sold or Liquidated                                               |                  |                                                                     |             |                          |        |      |     |     |             |
| DETAILS                               | General fixed assets, sold or liquidated, are recored in the General Fixed Asset Fund. |                  |                                                                     |             |                          |        |      |     |     |             |
| Source Form                           | Form Code                                                                              | FORM TITLE       |                                                                     |             |                          |        |      |     |     |             |
|                                       | 391                                                                                    | Journal Voucher  |                                                                     |             |                          |        |      |     |     |             |
| Register                              | 419                                                                                    | General Register |                                                                     |             |                          |        |      |     |     |             |
| General Ledger Control Account        | Code                                                                                   |                  | GENERAL CONTROL ACCOUNT TITLE                                       |             |                          |        |      |     |     |             |
|                                       | Debits                                                                                 | Credits          |                                                                     |             |                          |        |      |     |     |             |
|                                       | 8101                                                                                   |                  | General Fund Fixed Asset Investments                                |             |                          |        |      |     |     |             |
|                                       | 8102                                                                                   |                  | Earmarked Revenue Fund Fixed Asset Investments                      |             |                          |        |      |     |     |             |
|                                       | 8104                                                                                   |                  | Federal and Private Revenue Fund Fixed Asset Investments            |             |                          |        |      |     |     |             |
|                                       | 8106                                                                                   |                  | Bonds Proceeds and Insurance Clearance Fund Fixed Asset Investments |             |                          |        |      |     |     |             |
|                                       | 8107                                                                                   |                  | Revolving Fund Fixed Asset Investments                              |             |                          |        |      |     |     |             |
|                                       | 6401                                                                                   |                  | Land                                                                |             |                          |        |      |     |     |             |
|                                       | 6402                                                                                   |                  | Buildings                                                           |             |                          |        |      |     |     |             |
|                                       | 6403                                                                                   |                  | Other Improvements                                                  |             |                          |        |      |     |     |             |
|                                       | 6405                                                                                   |                  | Other Fixed Assets                                                  |             |                          |        |      |     |     |             |
| Subsidiary Ledger Transaction Control | ✓                                                                                      | Form Code        | FORM TITLE                                                          | Note        | BALANCE COLUMNS AFFECTED |        |      |     |     | Trans Codes |
|                                       | NONE REQUIRED                                                                          | 431              | Expenditure Control Ledger                                          |             | Author                   | Enc    | Ded  | Exp | Bal |             |
|                                       |                                                                                        | 432              | Income Control Ledger                                               |             | Est                      | Rec    | Coll | Bel |     |             |
|                                       |                                                                                        | 433              | Income Clearance Control Ledger                                     |             | Coll                     | Trans  | Ref  | Bel |     |             |
|                                       |                                                                                        |                  |                                                                     |             |                          |        |      |     |     |             |
|                                       |                                                                                        |                  |                                                                     |             |                          |        |      |     |     |             |
|                                       |                                                                                        |                  | Form Code                                                           | FORM TITLE  |                          | Affect |      |     |     |             |
|                                       | Detail                                                                                 |                  |                                                                     |             | Increase Decrease        |        |      |     |     |             |
|                                       |                                                                                        |                  |                                                                     |             |                          |        |      |     |     |             |
|                                       |                                                                                        |                  |                                                                     |             |                          |        |      |     |     |             |
| NOTES                                 |                                                                                        |                  |                                                                     |             |                          |        |      |     |     |             |

TRANSACTION ▲

DESCRIPTION

|                                       |  |                                                                            |         |                                                                                                     |            |           |                          |      |     |  |          |             |
|---------------------------------------|--|----------------------------------------------------------------------------|---------|-----------------------------------------------------------------------------------------------------|------------|-----------|--------------------------|------|-----|--|----------|-------------|
| TITLE                                 |  | General Fixed Assets: Allocation                                           |         |                                                                                                     |            |           |                          |      |     |  |          |             |
| DETAILS                               |  | Construction Work in Progress is transferred to more descriptive accounts. |         |                                                                                                     |            |           |                          |      |     |  |          |             |
|                                       |  | Form Code                                                                  |         | FORM TITLE                                                                                          |            |           |                          |      |     |  |          |             |
| Source Form                           |  | 391                                                                        |         | Journal Voucher                                                                                     |            |           |                          |      |     |  |          |             |
| Register                              |  | 419                                                                        |         | General Register                                                                                    |            |           |                          |      |     |  |          |             |
| General Ledger Control Account        |  | Code                                                                       |         | GENERAL CONTROL ACCOUNT TITLE                                                                       |            |           |                          |      |     |  |          |             |
|                                       |  | Debits                                                                     | Credits |                                                                                                     |            |           |                          |      |     |  |          |             |
|                                       |  | 6402                                                                       | 6406    | Buildings<br>Other Improvements<br>Equipment<br>Other Fixed Assets<br>Construction Work in Progress |            |           |                          |      |     |  |          |             |
|                                       |  | 6403                                                                       |         |                                                                                                     |            |           |                          |      |     |  |          |             |
| 6404                                  |  |                                                                            |         |                                                                                                     |            |           |                          |      |     |  |          |             |
| 6405                                  |  |                                                                            |         |                                                                                                     |            |           |                          |      |     |  |          |             |
| Subsidiary Ledger Transaction Control |  | NONE REQUIRED                                                              | ✓       | Form Code                                                                                           | FORM TITLE | Note      | BALANCE COLUMNS AFFECTED |      |     |  |          | Trans Codes |
|                                       |  |                                                                            |         | Author                                                                                              | Enc        | Ded       | Exp                      | Bal  |     |  |          |             |
|                                       |  |                                                                            | 431     | Expenditure Control Ledger                                                                          |            |           |                          |      |     |  |          |             |
|                                       |  |                                                                            | 432     | Income Control Ledger                                                                               |            | Est       | Rec                      | Coll | Bal |  |          |             |
|                                       |  |                                                                            | 433     | Income Clearance Control Ledger                                                                     |            | Coll      | Trans                    | Ref  | Bal |  |          |             |
|                                       |  |                                                                            |         |                                                                                                     |            |           |                          |      |     |  |          |             |
|                                       |  |                                                                            |         |                                                                                                     |            |           |                          |      |     |  |          |             |
|                                       |  |                                                                            |         |                                                                                                     |            |           |                          |      |     |  |          |             |
|                                       |  |                                                                            |         |                                                                                                     |            |           |                          |      |     |  |          |             |
|                                       |  |                                                                            | Detail  |                                                                                                     |            | Form Code | FORM TITLE               |      |     |  |          |             |
|                                       |  |                                                                            |         |                                                                                                     |            |           |                          |      |     |  | Increase | Decrease    |
|                                       |  |                                                                            |         |                                                                                                     |            |           |                          |      |     |  |          |             |
| NOTES                                 |  |                                                                            |         |                                                                                                     |            |           |                          |      |     |  |          |             |

## **GENERAL LEDGER CONTROL ACCOUNT SUMMARY**

The control accounts included in the General Ledger Control Account Summary are those identified in Volume One Chapter 6 — Information and Control Core.

Each control account will be individually identified as an integral part of the information and control core. They are analyzed also in the summary to provide a convenient source of reference regarding each accounts' usage in an operational environment.

## CONTROL ACCOUNT INDEX

| CODE | TITLE                                      |
|------|--------------------------------------------|
| 1101 | Cash Change Funds                          |
| 1102 | Imprest Cash Funds                         |
| 1103 | Agency Warrant Account                     |
| 1104 | Treasury Cash Clearing                     |
| 1105 | Cash in Treasury                           |
| 1201 | Accounts Receivable—Income                 |
| 1202 | Accounts Receivable—Trade                  |
| 1203 | Accounts Receivable—Expenditure Abatements |
| 1204 | Accounts Receivable—Dishonored Checks      |
| 1205 | Advances Receivable                        |
| 1301 | Due From State Funds                       |
| 1302 | Due From Federal Government                |
| 1303 | Due From Local Agencies                    |
| 1401 | Coupons Submitted for Collection           |
| 1402 | Securities Submitted for Collection        |
| 1403 | Condemnation Deposits                      |
| 1501 | Inter-Entity Loans Receivable              |
| 1601 | Mortgages                                  |
| 1602 | Federal Securities at Par                  |
| 1603 | Federal Securities at Cost                 |
| 1604 | State Securities at Par                    |
| 1605 | State Securities at Cost                   |
| 1606 | Local Government Securities at Par         |
| 1607 | Local Government Securities at Cost        |
| 1608 | Other Investments at Par                   |
| 1609 | Other Investments at Cost                  |
| 1610 | Unamortized Premiums                       |
| 1611 | Interest Purchased                         |
| 1701 | Land                                       |
| 1702 | Buildings                                  |
| 1703 | Other Improvements                         |
| 1704 | Equipment                                  |
| 1705 | Other Fixed Assets                         |
| 1706 | Construction Work in Progress              |



**CODE****TITLE**

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|      |                                                 |
|------|-------------------------------------------------|
| 1707 | Accumulated Depreciation—Buildings              |
| 1708 | Accumulated Depreciation—Other Improvements     |
| 1709 | Accumulated Depreciation—Equipment              |
| 1710 | Accumulated Depreciation—Other Fixed Assets     |
| 1801 | Property Held in Trust                          |
| 1802 | Merchandise Inventory                           |
| 1803 | Encumbrances                                    |
| 1901 | Expense Advances to Employees                   |
| 1902 | Transfers to the Construction Advance Account   |
| 1903 | Advances to Fiscal Agents                       |
| 1904 | Other Advances                                  |
| 1905 | Other Prepayments                               |
| 2101 | Accounts Payable                                |
| 2102 | Inter-Entity Loans Payable                      |
| 2201 | Accountability for Advances                     |
| 2301 | Accrued Support Expenditures                    |
| 2302 | Accrued Capital Outlay Expenditures             |
| 2303 | Accrued State Aid and Benefits                  |
| 2304 | Accrued Local Assistance Expenditures           |
| 2305 | Accrued State Grants                            |
| 2306 | Accrued Federal Grant Transfers                 |
| 2307 | Accrued Fiduciary Disbursements                 |
| 2308 | Accrued Operating Expenses                      |
| 2309 | Accrued Transfers—Out                           |
| 2310 | Accrued Income Refunds                          |
| 2311 | Accrued Income Refunds—Clearance                |
| 2315 | Accrued Disbursements—Other                     |
| 2401 | Reserve for Accounts Receivable—Income          |
| 2402 | Reserve for Advances Receivable                 |
| 2403 | Reserve for Encumbrances                        |
| 2501 | Unaccumulated Bond Discounts                    |
| 2502 | Unallocated Bond Interest Sold                  |
| 2503 | Accountability for Stale-Dated Warrants         |
| 3101 | Estimated Revenue                               |
| 3102 | Estimated Operating Income                      |
| 3103 | Estimated Federal Grant and Cost Sharing Income |
| 3104 | Estimated Private Grant Income                  |

**CODE****TITLE**

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|      |                                               |
|------|-----------------------------------------------|
| 3105 | Estimated Interest Income                     |
| 3106 | Estimated Investment Earnings                 |
| 3107 | Estimated Fiduciary Income                    |
| 3108 | Estimated Pro-Rata Income                     |
| 3109 | Estimated Bond Proceeds                       |
| 3110 | Estimated Asset Sale Proceeds                 |
| 3111 | Revenue Appropriations                        |
| 3112 | Estimated Income Collections Clearing — State |
| 3113 | Estimated Income Collections Clearing — Other |
| 3114 | Estimated Reimbursements                      |
| 3115 | Estimated Sinking Fund Revenue                |
| 3116 | Estimated Sinking Fund Contributions          |
| 3117 | Estimated Excess Sinking Fund Transfers       |
| 3118 | Estimated Income — Other                      |
| 3201 | Support Appropriations                        |
| 3202 | Capital Outlay Appropriations                 |
| 3203 | State Aid and Benefit Appropriations          |
| 3204 | Local Assistance Appropriations               |
| 3205 | Authorized State Grants                       |
| 3206 | Anticipated Federal Grant Transfers           |
| 3207 | Authorized Fiduciary Disbursements            |
| 3208 | Authorized Operating Expenses                 |
| 3209 | Authorized Transfers—Out                      |
| 3210 | Anticipated Income Refunds                    |
| 3211 | Anticipated Income Refunds — Clearance        |
| 3212 | Authorized Bond Retirement Disbursements      |
| 3213 | Authorized Bond Interest Expense              |
| 3214 | Anticipated Fiscal Agent Fees                 |
| 3215 | Appropriations — Other                        |
| 3216 | Anticipated Expenditure Allocations           |
| 4101 | Fund Balance — General                        |
| 4201 | Fund Balance — Special Trusts                 |
| 4301 | Working Capital Advanced                      |
| 5101 | Revenue                                       |
| 5102 | Operating Income                              |
| 5103 | Federal Grant and Cost Sharing Income         |
| 5104 | Private Grant Income                          |

| <u>CODE</u> | <u>TITLE</u>                        |
|-------------|-------------------------------------|
| 5105        | Interest Income                     |
| 5106        | Investment Earnings                 |
| 5107        | Fiduciary Income                    |
| 5108        | Pro-Rata Income                     |
| 5109        | Bond Proceeds                       |
| 5110        | Asset Sale Proceeds                 |
| 5111        | Revenue Appropriations              |
| 5112        | Income Collections Clearing — State |
| 5113        | Income Collections Clearing — Other |
| 5114        | Reimbursements                      |
| 5115        | Sinking Fund Revenue                |
| 5116        | Sinking Fund Contributions          |
| 5117        | Excess Sinking Fund Transfers       |
| 5118        | Income—Other                        |
| 5201        | Support Expenditures                |
| 5202        | Capital Outlay Expenditures         |
| 5203        | State Aid and Benefit Expenditures  |
| 5204        | Local Assistance Expenditures       |
| 5205        | State Grants                        |
| 5206        | Federal Grant Transfers             |
| 5207        | Fiduciary Disbursements             |
| 5208        | Operating Expenses                  |
| 5209        | Transfers—Out                       |
| 5210        | Income Refunds                      |
| 5211        | Income Refunds — Clearance          |
| 5212        | Bond Principal Payments             |
| 5213        | Interest Expense                    |
| 5214        | Fiscal Agent Fees                   |
| 5215        | Disbursements — Other               |
| 5216        | Prior Year Expenditure Adjustments  |
| 6101        | Cash on Hand                        |
| 6102        | Cash in Demand Deposits             |
| 6201        | Cash in Time Deposits               |
| 6202        | Cash With U.S. Treasury             |
| 6301        | Investments at Cost                 |
| 6302        | Purchased Interest                  |

**CODE****TITLE**

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|      |                                                                    |
|------|--------------------------------------------------------------------|
| 6401 | Land                                                               |
| 6402 | Buildings                                                          |
| 6403 | Other Improvements                                                 |
| 6404 | Equipment                                                          |
| 6405 | Other Fixed Assets                                                 |
| 6406 | Construction Work in Progress                                      |
| 6501 | Amounts to be Provided to Retire Long-Term Debts                   |
| 6510 | Amounts Available in Skinking Fund Accounts                        |
| 7101 | Accountability for Treasury Cash Clearing                          |
| 7102 | Accountability for Cash in Treasury                                |
| 7103 | Accountability for Agency Warrant Accounts                         |
| 7201 | Accountability for Outstanding Warrants                            |
| 7202 | Accountability for Registered Warrants                             |
| 8101 | General Fund Fixed Asset Investments                               |
| 8102 | Earmarked Revenue Fund Fixed Asset Investments                     |
| 8104 | Federal and Private Revenue Fund Fixed Asset Investments           |
| 8106 | Bond Proceeds and Insurance Clearance Fund Fixed Asset Investments |
| 8107 | Revolving Fund Fixed Asset Investment                              |
| 9101 | Bonds Payable                                                      |
| 9102 | Notes Payable                                                      |

|                                               |                                                                                                                                                                                           |                                             |                                                                                                                                                                                                                                                                               |   |       |  |        |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                           | <b>1101</b>                                 |                                                                                                                                                                                                                                                                               |   |       |  |        |
| Account<br>Title                              | ▶                                                                                                                                                                                         | Cash Change Funds                           | Account<br>▲ Number ▲                                                                                                                                                                                                                                                         |   |       |  |        |
| Description                                   | <p>Identifies monies withdrawn from the Treasury to be used to provide change needed to conduct cashing operations.</p>                                                                   |                                             |                                                                                                                                                                                                                                                                               |   |       |  |        |
|                                               |                                                                                                                                                                                           | NORMAL ACCOUNT BALANCE ▶                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center; padding: 2px;">X</td> <td style="padding: 2px;">Debit</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                             | Debit                                                                                                                                                                                     |                                             |                                                                                                                                                                                                                                                                               |   |       |  |        |
|                                               | Credit                                                                                                                                                                                    |                                             |                                                                                                                                                                                                                                                                               |   |       |  |        |
| Subsidiary<br>Ledgers                         | <p>Agencies are required to maintain a file regarding to whom each change fund is assigned and the amount thereof.</p>                                                                    |                                             |                                                                                                                                                                                                                                                                               |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                           |                                             |                                                                                                                                                                                                                                                                               |   |       |  |        |
| <b>Debits</b>                                 |                                                                                                                                                                                           | <b>Credits</b>                              |                                                                                                                                                                                                                                                                               |   |       |  |        |
| C111—Cash Change Funds: Established           |                                                                                                                                                                                           | C112—Cash Change Fund: Returned to Treasury |                                                                                                                                                                                                                                                                               |   |       |  |        |
| Notes                                         | <p>Approval to establish a change fund must be obtained from the Department of Administration. Periodic internal audits are to be made to determine that the change funds are intact.</p> |                                             |                                                                                                                                                                                                                                                                               |   |       |  |        |



|                                               |                                                                                                                                                                                                                                                                                                                                                   |                                                        |                                                                                                       |   |       |  |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---|-------|--|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                                                   | 1102                                                   |                                                                                                       |   |       |  |
| Account Title                                 | ▶ <b>Imprest Cash Funds</b>                                                                                                                                                                                                                                                                                                                       | Account Number ▲                                       |                                                                                                       |   |       |  |
| Description                                   | <p>Identifies monies withdrawn from the Treasury to make relatively small cash purchases. Accountability for imprest cash funds is made up, at any particular point in time, by cash on hand and authorized paid-outs. Imprest cash funds are replenished periodically through submission of claims summarizing authorized paid-outs.</p>         |                                                        |                                                                                                       |   |       |  |
|                                               | <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                                 |                                                        | <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  |
| X                                             | Debit                                                                                                                                                                                                                                                                                                                                             |                                                        |                                                                                                       |   |       |  |
|                                               | Credit                                                                                                                                                                                                                                                                                                                                            |                                                        |                                                                                                       |   |       |  |
| Subsidiary Ledgers                            | <p>Ledger cards are to be maintained by the agency identifying to whom each cash purchase fund is assigned.</p>                                                                                                                                                                                                                                   |                                                        |                                                                                                       |   |       |  |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                                                                   |                                                        |                                                                                                       |   |       |  |
| <b>Debits</b>                                 |                                                                                                                                                                                                                                                                                                                                                   | <b>Credits</b>                                         |                                                                                                       |   |       |  |
| C121—Imprest Cash Purchase Funds: Established |                                                                                                                                                                                                                                                                                                                                                   | C123—Imprest Cash Purchase Funds: Returned to Treasury |                                                                                                       |   |       |  |
| Notes                                         | <p><i>Approval to establish cash purchase funds must be obtained from the Department of Administration. Amounts withdrawn are to be held to an absolute minimum to avoid unnecessarily withdrawing investable cash from the Treasury.</i></p> <p><i>The permitted usage of cash purchase funds is described in the Administration Manual.</i></p> |                                                        |                                                                                                       |   |       |  |

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                              | 1103                                                                                                                                                                                                                                                   |        |         |                                                                                       |                                                                                                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>Account Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Agency Warrant Account</b>                                                                                                                                                                                                                                                                                                                                                                | <b>Account Number</b>                                                                                                                                                                                                                                  |        |         |                                                                                       |                                                                                                             |
| <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>Identifies amounts of cash in Treasury set aside against which authorized agencies write warrants. Agency warrants are redeemed in essentially the same manner as are regular warrants. Agency warrant accounts are reduced by the amount of agency warrants and replenished periodically by Journal Vouchers detailing amounts disbursed and, thereby, justifying the replenishment.</p> |                                                                                                                                                                                                                                                        |        |         |                                                                                       |                                                                                                             |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                              | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X      | Debit   |                                                                                       | Credit                                                                                                      |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Debit                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                        |        |         |                                                                                       |                                                                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Credit                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                        |        |         |                                                                                       |                                                                                                             |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | None                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                        |        |         |                                                                                       |                                                                                                             |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                        |        |         |                                                                                       |                                                                                                             |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;"> C201—Agency Warrant Account : Established<br/> C204—Agency Warrant Account: Replenished </td> <td style="vertical-align: top;"> C202—Agency Warrants Are Issued : Standard<br/> C203—Agency Warrants Issued: Clearance Account Income Refunds </td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                        | Debits | Credits | C201—Agency Warrant Account : Established<br>C204—Agency Warrant Account: Replenished | C202—Agency Warrants Are Issued : Standard<br>C203—Agency Warrants Issued: Clearance Account Income Refunds |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Credits                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                        |        |         |                                                                                       |                                                                                                             |
| C201—Agency Warrant Account : Established<br>C204—Agency Warrant Account: Replenished                                                                                                                                                                                                                                                                                                                                                                                                                                                      | C202—Agency Warrants Are Issued : Standard<br>C203—Agency Warrants Issued: Clearance Account Income Refunds                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                        |        |         |                                                                                       |                                                                                                             |
| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p><i>Correlates with Account 7103, Accountability for Agency Warrant Accounts , maintained in the Treasurer's Accountability Fund.</i></p> <p><i>The establishment of Agency Warrant Accounts is subject to the approval of the State Treasurer and the Department of Administration.</i></p>                                                                                               |                                                                                                                                                                                                                                                        |        |         |                                                                                       |                                                                                                             |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 1104                                                                                                                                                                                                                   |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                          | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 10px;"></div> <b>Treasury Cash Clearing</b> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 10px; transform: rotate(45deg);"></div> <b>Account Number</b> </div>                   |
| <i>Description</i>                     | <p>Identifies amounts deposited in commercial banks to the credit of the State Treasurer's account which have not yet been officially received by the State Treasurer into the State Treasury System.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |
|                                        | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 10px;"></div> <b>NORMAL ACCOUNT BALANCE</b> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; border: 1px solid black; margin-right: 10px; text-align: center;">X</div> <div> <b>Debit</b><br/> <b>Credit</b> </div> </div> |
| <i>Subsidiary Ledgers</i>              | <p>Form 441 – Cash Clearing Ledger</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                        |
|                                        | <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Credits</b>                                                                                                                                                                                                         |
|                                        | <p>B311—Income Collections Deposited: Standard</p> <p>B312—Income Collections Deposited: Enterprise Accounts</p> <p>B313—Income Collections Deposited: Income Collections Clearing Account</p> <p>B314—Bonds Sold: Bond Proceeds Recorded</p> <p>B315—Sinking Fund: Collections</p> <p>B316—Collection: Mortgage/Interest Payments</p> <p>B317—Bond Interest Sold: Deposited</p> <p>B321—Expenditure Abatement Collections Deposited: Standard</p> <p>B322—Expenditure Abatement Collections Deposited: Clearance Account Refunds</p> <p>B331—Amounts Due From Other Entities Collected and Deposited</p> <p>B351—Bond Retirement: Cash Returned by Fiscal Agents</p> <p>B361—Property Sold: Enterprise Type Account</p> <p>B465—Disposition is made of Condemnation Deposits: Non-Enterprise</p> <p>C112—Cash Change Fund—Returned to Treasury</p> <p>C123—Imprest Cash Purchasing Fund—Returned to Treasury</p> <p>C302—Dishonored Check: Redeposited</p> <p>C402—Expense Advances: Repayment</p> | <p>B391—Collections: Treasurer's Receipt</p>                                                                                                                                                                           |
| <i>Notes</i>                           | <p><i>Correlates with Account 7101 – Accountability for Treasury Cash Clearing maintained in the Treasurer's Accountability Fund.</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |

# TYPICAL ACCOUNT TRANSACTIONS (CON'T.)

| DEBITS                                                                                                                                                                                                                                                                                                                                                         | CREDITS |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| <p>C603—Construction Advances: Received From<br/>Treasury Funds Account</p> <p>C801—Securities Liquidated: Cost Basis</p> <p>C802—Securities Liquidated: State-Owned<br/>Securities Valued at Par</p> <p>C803—Coupons Liquidated</p> <p>C804—Securities and Coupons Submitted for<br/>Collection are Collected</p> <p>B444—Warrant Claim: Accounts Payable</p> |         |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1105                                                                                                                                                                                                                                                  |        |         |                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ▶ Cash in Treasury                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Account Number ▲                                                                                                                                                                                                                                      |        |         |                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>Identifies the amount of an accounting entities cash account held by the State Treasurer.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X      | Debit   |                                                                                                                                                                                                                                                                                                                                                                                 | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>None</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top; padding: 5px;">           B315—Sinking Fund: Collections<br/>           B341—Inter-Entity Loans: Received<br/>           B391—Collections: Treasurer's Receipt<br/>           B392—Interest and Investment Earnings Deposited by Treasurer<br/>           C501—Transfers: Received by Payroll Revolving Account<br/>           C502—Transfers: Received by Warrant Clearance Account (Claims)<br/>           C604—Construction Advances: Received From Non-Treasury Fund Accounts         </td> <td style="vertical-align: top; padding: 5px;">           B411—Warrant Claims: Standard Disbursements<br/>           B412—Warrant Claims: Miscellaneous Assets/Pre-payments<br/>           B413—Warrant Claims: Budgeted Income Refunds (Non-Clearance)<br/>           B414—Warrant Claims: Non-Budgeted Income Refunds<br/>           B415—Warrant Claims: Income Refunds(Clearance)<br/>           B421—Payroll Claim: Non-Central Payroll<br/>           B431—Warrant Claims: Short-Term Investments<br/>           B432—Warrant Claims: Long-Term Investments<br/>           B441—Bond Principal and Interest Payments: Sinking Fund Account<br/>           B442—Warrant Claim: Condemnation Deposit<br/>           B443—Warrant Claims: Prior Year Accrual Liquidations<br/>           B444—Warrant Claim: Accounts Payable<br/>           B451—Bond Retirement: Fiscal Agent Fees<br/>           B452—Bond Retirement: Transfers to Fiscal Agents<br/>           B453—Treasurer's Interest Charges<br/>           B461—Transfers: To Payroll Revolving Account<br/>           B462—Authorized Transfers: Out<br/>           B463—Inter-Entity Invoice: Paid<br/>           B464—Inter-Entity Loans: Made         </td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                       | Debits | Credits | B315—Sinking Fund: Collections<br>B341—Inter-Entity Loans: Received<br>B391—Collections: Treasurer's Receipt<br>B392—Interest and Investment Earnings Deposited by Treasurer<br>C501—Transfers: Received by Payroll Revolving Account<br>C502—Transfers: Received by Warrant Clearance Account (Claims)<br>C604—Construction Advances: Received From Non-Treasury Fund Accounts | B411—Warrant Claims: Standard Disbursements<br>B412—Warrant Claims: Miscellaneous Assets/Pre-payments<br>B413—Warrant Claims: Budgeted Income Refunds (Non-Clearance)<br>B414—Warrant Claims: Non-Budgeted Income Refunds<br>B415—Warrant Claims: Income Refunds(Clearance)<br>B421—Payroll Claim: Non-Central Payroll<br>B431—Warrant Claims: Short-Term Investments<br>B432—Warrant Claims: Long-Term Investments<br>B441—Bond Principal and Interest Payments: Sinking Fund Account<br>B442—Warrant Claim: Condemnation Deposit<br>B443—Warrant Claims: Prior Year Accrual Liquidations<br>B444—Warrant Claim: Accounts Payable<br>B451—Bond Retirement: Fiscal Agent Fees<br>B452—Bond Retirement: Transfers to Fiscal Agents<br>B453—Treasurer's Interest Charges<br>B461—Transfers: To Payroll Revolving Account<br>B462—Authorized Transfers: Out<br>B463—Inter-Entity Invoice: Paid<br>B464—Inter-Entity Loans: Made |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| B315—Sinking Fund: Collections<br>B341—Inter-Entity Loans: Received<br>B391—Collections: Treasurer's Receipt<br>B392—Interest and Investment Earnings Deposited by Treasurer<br>C501—Transfers: Received by Payroll Revolving Account<br>C502—Transfers: Received by Warrant Clearance Account (Claims)<br>C604—Construction Advances: Received From Non-Treasury Fund Accounts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | B411—Warrant Claims: Standard Disbursements<br>B412—Warrant Claims: Miscellaneous Assets/Pre-payments<br>B413—Warrant Claims: Budgeted Income Refunds (Non-Clearance)<br>B414—Warrant Claims: Non-Budgeted Income Refunds<br>B415—Warrant Claims: Income Refunds(Clearance)<br>B421—Payroll Claim: Non-Central Payroll<br>B431—Warrant Claims: Short-Term Investments<br>B432—Warrant Claims: Long-Term Investments<br>B441—Bond Principal and Interest Payments: Sinking Fund Account<br>B442—Warrant Claim: Condemnation Deposit<br>B443—Warrant Claims: Prior Year Accrual Liquidations<br>B444—Warrant Claim: Accounts Payable<br>B451—Bond Retirement: Fiscal Agent Fees<br>B452—Bond Retirement: Transfers to Fiscal Agents<br>B453—Treasurer's Interest Charges<br>B461—Transfers: To Payroll Revolving Account<br>B462—Authorized Transfers: Out<br>B463—Inter-Entity Invoice: Paid<br>B464—Inter-Entity Loans: Made |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p><i>Correlates with Account 7102 – Accountability for Treasury Cash, recorded in the Treasurer's Accountability Fund.</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                       |        |         |                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

CONTINUED\*\*



# TYPICAL ACCOUNT TRANSACTIONS (CON'T.)

| DEBITS | CREDITS                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|        | <p>B466—Inter-Entity Loans Repaid</p> <p>C111—Cash Change Funds: Established</p> <p>C121—Imprest Cash Purchase Funds: Established</p> <p>C122—Imprest Cash Purchase Funds:<br/>Replenished</p> <p>C201—Agency Warrant Account: Established</p> <p>C204—Agency Warrants Account: Replenished</p> <p>C301—Dishonored Checks: Established</p> <p>C401—Expense Advances: Issued</p> <p>C503—Warrants Issued</p> <p>C602—Construction Advances: Made</p> |

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                            | 1201                                                                                                                                                                                                                                       |        |         |                                         |                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Accounts Receivable—Income                                                                                                                                                                                                                                                                                 | Account Number                                                                                                                                                                                                                             |        |         |                                         |                                                                                                                        |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>Identifies amounts billed by non-enterprise accounting entities wherein applicable amounts collected will be accounted in the income group—excluding account 5102 — Operating Income. Amounts recorded in this account are fully reserved in Account 2401 — Reserve for Accounts Receivable—Income.</p> |                                                                                                                                                                                                                                            |        |         |                                         |                                                                                                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                            | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="padding: 2px;">Debit</td> </tr> <tr> <td></td> <td style="padding: 2px;">Credit</td> </tr> </table> | X      | Debit   |                                         | Credit                                                                                                                 |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Debit                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                            |        |         |                                         |                                                                                                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Credit                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                            |        |         |                                         |                                                                                                                        |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p>Form 432 — Income Control Ledger (Receivable)<br/>Form 442 — Accounts Receivable Ledger</p>                                                                                                                                                                                                             |                                                                                                                                                                                                                                            |        |         |                                         |                                                                                                                        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                            |        |         |                                         |                                                                                                                        |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center; padding: 5px;">Debits</th> <th style="width: 50%; text-align: center; padding: 5px;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top; padding: 10px;">B211—Income Receivables: Non-Enterprise</td> <td style="vertical-align: top; padding: 10px;"> B311—Income Collections Deposited: Standard<br/> B313—Income Collections Deposited: Income Collections Clearing Accounts </td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                            | Debits | Credits | B211—Income Receivables: Non-Enterprise | B311—Income Collections Deposited: Standard<br>B313—Income Collections Deposited: Income Collections Clearing Accounts |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Credits                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                            |        |         |                                         |                                                                                                                        |
| B211—Income Receivables: Non-Enterprise                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | B311—Income Collections Deposited: Standard<br>B313—Income Collections Deposited: Income Collections Clearing Accounts                                                                                                                                                                                     |                                                                                                                                                                                                                                            |        |         |                                         |                                                                                                                        |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>The cancellation of <u>all</u> Accounts Receivables require the approval of the Department of Administration.</p>                                                                                                                                                                                       |                                                                                                                                                                                                                                            |        |         |                                         |                                                                                                                        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY       |                                                                                                                                                       |                                                        | 1202                          |
|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------|
| Account Title                                | Accounts Receivable—Trade                                                                                                                             | Account Number ▲                                       |                               |
| Description                                  | <p>Identifies amounts billed by enterprise-type accounting entities wherein the offset is properly accountable in Account 5102 — Operating Income</p> |                                                        |                               |
|                                              | <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                       | X                                                      | <b>Debit</b><br><b>Credit</b> |
| Subsidiary Ledgers                           | <p>Form 432 — Income Control Ledger (Receivable)<br/> Form 442 — Accounts Receivable Ledger</p>                                                       |                                                        |                               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>          |                                                                                                                                                       |                                                        |                               |
| <b>Debits</b>                                |                                                                                                                                                       | <b>Credits</b>                                         |                               |
| B212—Income Receivables: Enterprise Accounts |                                                                                                                                                       | B312—Income Collections Deposited: Enterprise Accounts |                               |
| Notes                                        | <p>The cancellation of <u>all</u> Accounts Receivables require the approval of the Department of Administration.</p>                                  |                                                        |                               |

|                                                     |                                                                                                                                                                                                      |                                                                                                                                                                                                                  |   |       |  |        |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>       |                                                                                                                                                                                                      | <b>1203</b>                                                                                                                                                                                                      |   |       |  |        |
| <b>Account Title</b>                                | <b>Accounts Receivable—Expenditure Abatements</b>                                                                                                                                                    | <b>Account Number</b>                                                                                                                                                                                            |   |       |  |        |
| <b>Description</b>                                  | <p>Identifies amounts billed in behalf of an accounting entity to recover amounts erroneously expended. Amounts billed are to be credited to an account or accounts in the disbursement group.</p>   |                                                                                                                                                                                                                  |   |       |  |        |
|                                                     | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                   | Debit                                                                                                                                                                                                |                                                                                                                                                                                                                  |   |       |  |        |
|                                                     | Credit                                                                                                                                                                                               |                                                                                                                                                                                                                  |   |       |  |        |
| <b>Subsidiary Ledgers</b>                           | Form 442 — Accounts Receivable Ledger                                                                                                                                                                |                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                 |                                                                                                                                                                                                      |                                                                                                                                                                                                                  |   |       |  |        |
| <b>Debits</b>                                       | <b>Credits</b>                                                                                                                                                                                       |                                                                                                                                                                                                                  |   |       |  |        |
| B221—Expenditure Abatement Receivables:<br>Standard | B321—Expenditure Abatement Collections<br>Deposited: Standard<br>B322—Expenditure Abatement Collections<br>Deposited: Clearance Account Refunds                                                      |                                                                                                                                                                                                                  |   |       |  |        |
| <b>Notes</b>                                        | <p>Amounts abated automatically restores amounts available for expenditure.</p> <p>The cancellation of <u>all</u> Accounts Receivables require the approval of the Department of Administration.</p> |                                                                                                                                                                                                                  |   |       |  |        |

|                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                       | 1204                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Account Title                                                                                                                                                              | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> Accounts Receivable—Dishonored Checks </div>                                                                                                                                             | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> Account Number </div>                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Description                                                                                                                                                                | <p>Identifies the amount of dishonored checks rejected from a deposit credited to an accounting entity, purchased by the State Treasurer, and returned to the responsible agency.</p>                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> NORMAL ACCOUNT BALANCE </div> |                                                                                                                                                                                                                                                                                                                                       | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> <div style="border-bottom: 1px solid black; padding: 0 5px;">X</div> <div style="border-bottom: 1px solid black; padding: 0 5px;">Debit</div> </div> <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> <div style="border-bottom: 1px solid black; padding: 0 5px;"></div> <div style="border-bottom: 1px solid black; padding: 0 5px;">Credit</div> </div> |
| Subsidiary Ledgers                                                                                                                                                         | Form 442 — Accounts Receivable Ledger                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Debits                                                                                                                                                                     | Credits                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| C301—Dishonored Checks: Established                                                                                                                                        | C302—Dishonored Check: Redeposited<br>C303—Dishonored Checks Cancelled: Standard Income<br>C304—Dishonored Checks Cancelled: Income Collection Clearing Account<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Notes                                                                                                                                                                      | <p><i>This entry is based on Notices of Dishonored Checks Purchased prepared by the State Treasurer and transmitted to the agency together with the dishonored check and applicable bank notices.</i></p> <p><i>The cancellation of <u>all</u> Accounts Receivables require the approval of the Department of Administration.</i></p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |



# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1205

Account  
Title

Advances Receivable

Account  
Number

Description

Identifies amounts requested from accounting entities to be paid into the Construction Advance Account.

NORMAL ACCOUNT BALANCE

X

Debit

Credit

Subsidiary  
Ledgers

Form 442 – Accounts Receivable Ledger  
Form 432 – Income Control Ledger (Receivable)

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

C601—Construction Advances: Requested

C603—Construction Advances: Received From  
Treasury Fund Accounts

C604—Construction Advances: Received From  
Non-Treasury Fund Accounts

Notes

Fully offset by account 2402 – Reserve for Advances Receivable.

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                            |                                                                  | 1301           |                                                                                                                                                                                                 |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                          |                                                                                                                                            | Due From State Funds                                             | Account Number |                                                                                                                                                                                                 |
| Description                            | Identifies amounts due from other State accounting entities wherein a loan is not involved.                                                |                                                                  |                |                                                                                                                                                                                                 |
|                                        | <div style="background-color: #cccccc; width: 100px; height: 15px;"></div>                                                                 |                                                                  |                | <div style="display: flex; justify-content: space-between;"> <div>NORMAL ACCOUNT BALANCE</div> <div> <div style="border: 1px solid black; padding: 2px;">X</div> <div>Debit</div> </div> </div> |
| Subsidiary Ledgers                     | None                                                                                                                                       |                                                                  |                |                                                                                                                                                                                                 |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>    |                                                                                                                                            |                                                                  |                |                                                                                                                                                                                                 |
| Debits                                 |                                                                                                                                            | Credits                                                          |                |                                                                                                                                                                                                 |
| B231—Due From State Funds: Established |                                                                                                                                            | B331—Amounts Due From Other Entities:<br>Collected and Deposited |                |                                                                                                                                                                                                 |
| Notes                                  | A typical application would be the recordation of amount of appropriation transfers due to the accounting entity. Account is not reserved. |                                                                  |                |                                                                                                                                                                                                 |

|                                               |                                                                                                                                                 |                                                              |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY        |                                                                                                                                                 | 1302                                                         |
| Account Title                                 | Due From Federal Government                                                                                                                     | Account Number                                               |
| Description                                   | Identifies amounts anticipated to be received from the Federal government either in the form of grants or cost sharing.                         |                                                              |
|                                               | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> <div></div> <div>Credit</div> </div> |                                                              |
| Subsidiary Ledgers                            | None                                                                                                                                            |                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                  |                                                                                                                                                 |                                                              |
| Debits                                        |                                                                                                                                                 | Credits                                                      |
| B232—Due From Federal Government: Established |                                                                                                                                                 | B331—Amounts Due From Other Entities Collected and Deposited |
| Notes                                         | Account is not reserved.                                                                                                                        |                                                              |

|                                           |                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                               |   |       |  |        |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY    |                                                                                                                                                                                                   | 1303                                                                                                                                                                                                                                                                          |   |       |  |        |
| Account Title                             | ▶ Due From Local Agencies                                                                                                                                                                         | Account Number ▲                                                                                                                                                                                                                                                              |   |       |  |        |
| Description                               | Identifies amounts due from non—state, non—federal entities to reimburse the State for actual or anticipated expenditures from programs in which the local agencies are obligated to participate. |                                                                                                                                                                                                                                                                               |   |       |  |        |
|                                           | NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                          | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="width: 50px; text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                         | Debit                                                                                                                                                                                             |                                                                                                                                                                                                                                                                               |   |       |  |        |
|                                           | Credit                                                                                                                                                                                            |                                                                                                                                                                                                                                                                               |   |       |  |        |
| Subsidiary Ledgers                        | None                                                                                                                                                                                              |                                                                                                                                                                                                                                                                               |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS              |                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                               |   |       |  |        |
| Debits                                    | Credits                                                                                                                                                                                           |                                                                                                                                                                                                                                                                               |   |       |  |        |
| B233—Due From Local Agencies: Established | B331—Amounts Due From Other Entities Collected and Deposited                                                                                                                                      |                                                                                                                                                                                                                                                                               |   |       |  |        |
| Notes                                     | Account is not reserved.                                                                                                                                                                          |                                                                                                                                                                                                                                                                               |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                                                                                                  | 1401                                                               |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Account Title                          | Coupons Submitted for Collection                                                                                                                                                                                                                                                                                                                                                                                 | Account Number                                                     |
| Description                            | Identifies the amount due on State-owned bond coupons submitted to banks or fiscal agents for payment.                                                                                                                                                                                                                                                                                                           |                                                                    |
|                                        | <div style="display: flex; justify-content: space-between;"> <div> <div style="background-color: #cccccc; width: 100px; height: 20px;"></div> </div> <div> <b>NORMAL ACCOUNT BALANCE</b> </div> <div> <div style="border: 1px solid black; padding: 2px;">X</div> <div style="border: 1px solid black; padding: 2px;">Debit</div> <div style="border: 1px solid black; padding: 2px;">Credit</div> </div> </div> |                                                                    |
| Subsidiary Ledgers                     | Agencies are to maintain records as needed to provide adequate control over bond coupon redemption activities.                                                                                                                                                                                                                                                                                                   |                                                                    |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>    |                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                    |
| <b>Debits</b>                          |                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Credits</b>                                                     |
| C803—Coupons Liquidated                |                                                                                                                                                                                                                                                                                                                                                                                                                  | C804—Securities and Coupons Submitted for Collection are Collected |
| Notes                                  |                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                    |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                     |                                                                                                                                                              | 1402                                                               |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Account Title                                                                                              | Securities Submitted for Collections                                                                                                                         | Account Number                                                     |
| Description                                                                                                | Identifies the amount of State-owned securities submitted to banks or fiscal agents for collection.                                                          |                                                                    |
|                                                                                                            | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> </div> <div> <div></div> <div>Credit</div> </div> |                                                                    |
| Subsidiary Ledgers                                                                                         | Agencies are to maintain records as needed to provide adequate control over security redemption activities.                                                  |                                                                    |
| TYPICAL ACCOUNT TRANSACTIONS                                                                               |                                                                                                                                                              |                                                                    |
| Debits                                                                                                     |                                                                                                                                                              | Credits                                                            |
| C801—Securities Liquidated: Cost Basis<br>C802—Securities Liquidated: State-Owned Securities Valued at Par |                                                                                                                                                              | C804—Securities and Coupons Submitted for Collection are Collected |
| Notes                                                                                                      |                                                                                                                                                              |                                                                    |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 1403                                                              |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| Account Title                          | Condemnation Deposits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Account Number                                                    |
| Description                            | Identifies the amount of monies set aside or on deposit with county treasurers pending the settlement of court actions involving property acquisitions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                   |
|                                        | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 80%; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: -20px; top: -10px;">▶</div> </div> <div style="width: 15%; text-align: center;">X</div> <div style="width: 5%; text-align: center;">Debit</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 80%; border-bottom: 1px solid black;"></div> <div style="width: 15%; text-align: center;"></div> <div style="width: 5%; text-align: center;">Credit</div> </div> |                                                                   |
| Subsidiary Ledgers                     | Agencies are to maintain ledger cards identifying the disposition and status of condemnation deposits.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                   |
|                                        | TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                   |
|                                        | Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Credits                                                           |
|                                        | B442—Warrant Claim: Condemnation Deposit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | B464—Disposition is made of Condemnation Deposits: Non-Enterprise |
| Notes                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                   |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                        | 1501           |                                                 |
|----------------------------------------|------------------------------------------------------------------------|----------------|-------------------------------------------------|
| Account Title                          | Inter—entity Loans Receivable                                          | Account Number |                                                 |
| Description                            | Identifies amounts loaned by one State accounting entity to another.   |                |                                                 |
|                                        | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> |                | <div>X</div> <div>Debit</div> <div>Credit</div> |
| Subsidiary Ledgers                     | None                                                                   |                |                                                 |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                        |                |                                                 |
| Debits                                 |                                                                        | Credits        |                                                 |
| B464— Inter-Entity Loans: Made         |                                                                        |                |                                                 |
| Notes                                  |                                                                        |                |                                                 |

# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1601

Account  
Title

Mortgages

Account  
Number

Description

Identifies amounts invested by the State in mortgages--regardless of the type of mortgage involved.

NORMAL ACCOUNT BALANCE

X

Debit

Credit

Subsidiary  
Ledgers

Agencies are to maintain a portfolio of mortgages to support the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B432--Warrant Claims: Long-Term Investments

B316--Collection: Mortgage/Interest Payments

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY     |                                                                                                                                                                                                                                                                         | 1602                                                                         |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                              | Federal Securities at Par                                                                                                                                                                                                                                               | Account Number                                                               |
| Description                                | <p>Identifies the amount of State funds invested in securities issued by the Federal government valued at par. Securities are recorded at par only when the duration of the investment justifies the periodic amortization of premium earned or discounts received.</p> |                                                                              |
|                                            | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                         | <p>Agencies are to maintain a portfolio of federal securities to support the balance in this account.</p>                                                                                                                                                               |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS               |                                                                                                                                                                                                                                                                         |                                                                              |
| Debits                                     | Credits                                                                                                                                                                                                                                                                 |                                                                              |
| B432—Warrant Claims: Long-Term Investments | C802—Securities Liquidated: State-Owned Securities Valued at Par                                                                                                                                                                                                        |                                                                              |
| Notes                                      |                                                                                                                                                                                                                                                                         |                                                                              |

# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1603

Account  
Title

Federal Securities at Cost

Account  
Number

Description

Identifies the amount of State monies invested in Federal securities valued at cost. Investments shall be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts.

NORMAL ACCOUNT BALANCE

X

Debit

Credit

Subsidiary  
Ledgers

Agencies are to maintain a portfolio of federal securities to support the balance of federal securities to support the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B431—Warrant Claims: Short-Term Investments

C801—Securities Liquidated: Cost Basis

Notes



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY     |                                                                                                                                                                                                                                                        |                                                                  | 1604 |                                                                                                       |   |       |  |        |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------|-------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                              |                                                                                                                                                                                                                                                        | State Securities at Par                                          |      | Account Number                                                                                        |   |       |  |        |
| Description                                | <p>Identifies the amount of State monies invested in State-issued securities valued at par. Investments are recorded at par value only when the duration of the investment warrants the amortization of premiums or the accumulation of discounts.</p> |                                                                  |      |                                                                                                       |   |       |  |        |
|                                            |                                                                                                                                                                                                                                                        |                                                                  |      |                                                                                                       |   |       |  |        |
|                                            | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div>                                                                                                                                                                                 |                                                                  |      | <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                          | Debit                                                                                                                                                                                                                                                  |                                                                  |      |                                                                                                       |   |       |  |        |
|                                            | Credit                                                                                                                                                                                                                                                 |                                                                  |      |                                                                                                       |   |       |  |        |
| Subsidiary Ledgers                         | <p>Agencies are to maintain a portfolio of state securities to support the balance in this account.</p>                                                                                                                                                |                                                                  |      |                                                                                                       |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS               |                                                                                                                                                                                                                                                        |                                                                  |      |                                                                                                       |   |       |  |        |
| Debits                                     |                                                                                                                                                                                                                                                        | Credits                                                          |      |                                                                                                       |   |       |  |        |
| B432—Warrant Claims: Long-Term Investments |                                                                                                                                                                                                                                                        | C802—Securities Liquidated: State-Owned Securities Valued at Par |      |                                                                                                       |   |       |  |        |
| Notes                                      |                                                                                                                                                                                                                                                        |                                                                  |      |                                                                                                       |   |       |  |        |

# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1605

Account  
Title

State Securities at Cost

Account  
Number

Description

Identifies the amount of State funds invested in State securities valued at cost. Investments are to be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts.

NORMAL ACCOUNT BALANCE

X

Debit

Credit

Subsidiary  
Ledgers

Agencies are to maintain a portfolio of state securities to support the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B431—Warrant Claims: Short-Term Investments

C801—Securities Liquidated: Cost Basis

Notes

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                 |               |                |                                            |                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------|--------------------------------------------|------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                | <b>1606</b>                                                                                                                                                                                                                                                                                     |               |                |                                            |                                                                  |
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ▶ <b>Local Government Securities at Par</b>                                                                                                                                                                                                                                    | Account Number ▲                                                                                                                                                                                                                                                                                |               |                |                                            |                                                                  |
| <i>Description</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>Identifies the amount of State funds invested in securities issued by entites of local governments valued at par. Investments are valued at par value only when the duration of the investment justifies the amortization of premiums or the accumulation of discounts.</p> |                                                                                                                                                                                                                                                                                                 |               |                |                                            |                                                                  |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td style="width: 10px; text-align: center;"></td> <td style="text-align: center;">Credit</td> </tr> </table> | X             | Debit          |                                            | Credit                                                           |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Debit                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                 |               |                |                                            |                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Credit                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                 |               |                |                                            |                                                                  |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>Agencies are to maintain a portfolio of local government securities to support this account.</p>                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                 |               |                |                                            |                                                                  |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                 |               |                |                                            |                                                                  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center; padding: 5px;"><b>Debits</b></td> <td style="width: 50%; text-align: center; padding: 5px;"><b>Credits</b></td> </tr> <tr> <td style="padding: 10px; vertical-align: top;">           B432—Warrant Claims: Long-Term Investments         </td> <td style="padding: 10px; vertical-align: top;">           C802—Securities Liquidated: State-Owned Securities Valued at Par         </td> </tr> </table> |                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                 | <b>Debits</b> | <b>Credits</b> | B432—Warrant Claims: Long-Term Investments | C802—Securities Liquidated: State-Owned Securities Valued at Par |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Credits</b>                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                 |               |                |                                            |                                                                  |
| B432—Warrant Claims: Long-Term Investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | C802—Securities Liquidated: State-Owned Securities Valued at Par                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                 |               |                |                                            |                                                                  |
| <i>Notes</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                 |               |                |                                            |                                                                  |

|                                             |                                                                                                                                                                                                                                                                 |                                        |  |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY      |                                                                                                                                                                                                                                                                 | 1607                                   |  |
| Account Title                               | Local Government Securities at Cost                                                                                                                                                                                                                             | Account Number                         |  |
| Description                                 | Identifies the amount of State funds invested in securities issued by local governments valued at cost. Investments shall be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts. |                                        |  |
|                                             | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> </div> <div> <div></div> <div>Credit</div> </div>                                                                                                    |                                        |  |
| Subsidiary Ledgers                          | Agencies are to maintain a portfolio of local government securities to support the balance in this account.                                                                                                                                                     |                                        |  |
| TYPICAL ACCOUNT TRANSACTIONS                |                                                                                                                                                                                                                                                                 |                                        |  |
| Debits                                      |                                                                                                                                                                                                                                                                 | Credits                                |  |
| B431—Warrant Claims: Short-Term Investments |                                                                                                                                                                                                                                                                 | C801—Securities Liquidated: Cost Basis |  |
| Notes                                       |                                                                                                                                                                                                                                                                 |                                        |  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                                               | 1608                                                             |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| Account Title                          | Other Investments at Par                                                                                                                                                                                                                                                                                                                                      | Account Number                                                   |
| Description                            | Identifies the amount of State funds invested in securities other than those of federal, state or local governments, valued at par. Investments shall be valued at par only when the duration of the investment warrants the amortization of premiums or the accumulation of discounts.                                                                       |                                                                  |
|                                        | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 80%; border: 1px solid black; background-color: #cccccc; padding: 5px;"> <b>NORMAL ACCOUNT BALANCE</b> </div> <div style="width: 15%; text-align: center;"> <input checked="" type="checkbox"/> Debit<br/> <input type="checkbox"/> Credit </div> </div> |                                                                  |
| Subsidiary Ledgers                     | Agencies are to maintain a portfolio of other investments to support the balance in this account.                                                                                                                                                                                                                                                             |                                                                  |
|                                        | TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                  |                                                                  |
|                                        | Debits                                                                                                                                                                                                                                                                                                                                                        | Credits                                                          |
|                                        | B432—Warrant Claims: Long-Term Investments                                                                                                                                                                                                                                                                                                                    | C802—Securities Liquidated: State-Owned Securities Valued at Par |
| Notes                                  |                                                                                                                                                                                                                                                                                                                                                               |                                                                  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY      |                                                                                                                                                                                                                                                                                                 | 1609                                   |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| Account Title                               | Other Investments at Cost                                                                                                                                                                                                                                                                       | Account Number                         |
| Description                                 | Identifies the amount of State funds invested in securities issued by other than federal, state or local governments, invested at cost. Investments shall be valued at cost when the duration of the investment does not warrant the amortization of premiums or the accumulation of discounts. |                                        |
|                                             | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                                                                          | X Debit<br>Credit                      |
| Subsidiary Ledgers                          | Agencies are to maintain a portfolio of other investments to support the balance in this account.                                                                                                                                                                                               |                                        |
| TYPICAL ACCOUNT TRANSACTIONS                |                                                                                                                                                                                                                                                                                                 |                                        |
| Debits                                      |                                                                                                                                                                                                                                                                                                 | Credits                                |
| B431—Warrant Claims: Short-Term Investments |                                                                                                                                                                                                                                                                                                 | C801—Securities Liquidated. Cost Basis |
| Notes                                       |                                                                                                                                                                                                                                                                                                 |                                        |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY     |                                                                                                                                                                                                                                           | 1610                                                                         |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                              | Unamortized Premiums                                                                                                                                                                                                                      | Account Number                                                               |
| Description                                | Identifies the balance of premiums paid on investments—regardless of the type—when the amount of invested State funds are valued at par.                                                                                                  |                                                                              |
|                                            | NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                         | Agencies are to maintain ledger cards to detail the balance in this account.                                                                                                                                                              |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS               |                                                                                                                                                                                                                                           |                                                                              |
| Debits                                     |                                                                                                                                                                                                                                           | Credits                                                                      |
| B432—Warrant Claims: Long-Term Investments |                                                                                                                                                                                                                                           | D202—Premiums Amortized                                                      |
| Notes                                      | <p><i>When used, premiums paid will be amortized over the life of the investment in a manner which shall result in appropriately offsetting the premium against earnings realized or to be realized on the applicable investment.</i></p> |                                                                              |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1611

Account  
Title

Interest Purchased

▲ Account  
Number ▲

Description

Identifies the amount of interest purchased with the securities in which State funds are invested.

NORMAL ACCOUNT BALANCE ►

X

Debit

Credit

Subsidiary  
Ledgers

Agencies are to maintain ledger cards to detail the balance in this account.

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

B431—Warrant Claims: Short-Term Investments  
B432—Warrant Claims: Long-Term Investments

## Credits

D203—Accrued Interest Purchased is Offset

Notes

*Interest Purchased shall be offset against interest earned until the total amount of interest purchased has been allocated.*

|                                                |                                                                                                                                                |                                                                              |
|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>  |                                                                                                                                                | <b>1701</b>                                                                  |
| Account Title                                  | ▶ <b>Land</b>                                                                                                                                  | Account Number ▲                                                             |
| Description                                    | <p>Identifies amounts invested in land by enterprise or trust-type accounting entities.</p>                                                    |                                                                              |
| <b>NORMAL ACCOUNT BALANCE</b> ▶                |                                                                                                                                                | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                             | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                                            |                                                                              |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>            |                                                                                                                                                |                                                                              |
| <b>Debits</b>                                  | <b>Credits</b>                                                                                                                                 |                                                                              |
| B416—Warrant Claims: Enterprise Capital Outlay | B361—Property Sold: Enterprise Fund Account                                                                                                    |                                                                              |
| Notes                                          | <p><i>Land purchased from other accounting entities is to be recorded in account 6401— Land, provided in the General Fixed Asset Fund.</i></p> |                                                                              |

|                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                |
|------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1702           |
| Account Title                                                                                                          | Buildings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Account Number |
| Description                                                                                                            | <p>Identifies amounts expended for State buildings from enterprise or trust accounting entities. Building costs capitalized are to be depreciated over the anticipated productive life of the structure when it is informative to do so.</p> <p>Improvements made to the building which enhance its productive qualities or extend its productive life for more than one year and amount to more than \$1,000 are to be added to the value of the building. Care must be taken to delete from the recorded cost of a building items deleted therefrom. No adjustment is to be made to building costs capitalized to record appreciation, if applicable.</p> |                |
|                                                                                                                        | <p><b>NORMAL ACCOUNT BALANCE</b></p> <p>X Debit</p> <p>Credit</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                |
| Subsidiary Ledgers                                                                                                     | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                |
| Debits                                                                                                                 | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                |
| <p>B416—Warrant Claims: Enterprise Capital Outlay</p> <p>C607—Construction Work in Progress: Enterprise Allocation</p> | <p>B361—Property Sold: Enterprise Fund Account</p> <p>B362—Property Surveyed: Enterprise Fund Account</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                |
| Notes                                                                                                                  | <p>Buildings purchased or constructed from other accounting entities are to be recorded in account 6402 — Buildings, provided in the General Fixed Asset Fund.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                |

|                                                                                                             |                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                  |   |       |  |        |
|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                      |                                                                                                                                                                                                                                                           | 1703                                                                                                                                                                                                             |   |       |  |        |
| Account Title                                                                                               | Other Improvements                                                                                                                                                                                                                                        | Account Number                                                                                                                                                                                                   |   |       |  |        |
| Description                                                                                                 | <p>Identifies amounts expended for improvements other than buildings from enterprise or trust accounting entities. Cost capitalized as "other improvements" are to be depreciated over the improvement's useful life when it is informative to do so.</p> |                                                                                                                                                                                                                  |   |       |  |        |
| NORMAL ACCOUNT BALANCE                                                                                      |                                                                                                                                                                                                                                                           | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                           | Debit                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                             | Credit                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                  |   |       |  |        |
| Subsidiary Ledgers                                                                                          | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                                                                                                                                                       |                                                                                                                                                                                                                  |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                |                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                  |   |       |  |        |
| Debits                                                                                                      | Credits                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                  |   |       |  |        |
| B416—Warrant Claims: Enterprise Capital Outlay<br>C607—Construction Work in Progress: Enterprise Allocation | B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account                                                                                                                                                            |                                                                                                                                                                                                                  |   |       |  |        |
| Notes                                                                                                       | <p>Other improvements purchased by other accounting entities are to be recorded in account 6403 – Other Improvements, provided in the General Fixed Asset Fund.</p>                                                                                       |                                                                                                                                                                                                                  |   |       |  |        |

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1704</b>                                                                                                                                                                                                      |        |         |                                                                                                             |                                                                                                |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|--|--|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ▶ <b>Equipment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Account Number ▲                                                                                                                                                                                                 |        |         |                                                                                                             |                                                                                                |  |  |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>Identifies amounts expended to purchase equipment by enterprise or trust accounting entities wherein the cost of the item purchased exceeds \$100 and has a useful life exceeding one year.</p> <p>Equipment shall be depreciated over the useful life of the equipment when it is informative to do so.</p> <p>Repairs to equipment are to be capitalized also if the repair clearly extends the productive capacity of the equipment beyond one year and cost more than \$100. Care should be taken to reduce capitalized costs when equipment is retired from a productive capacity or component parts are replaced and the replacement costs capitalized.</p> |                                                                                                                                                                                                                  |        |         |                                                                                                             |                                                                                                |  |  |
| NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X      | Debit   |                                                                                                             | Credit                                                                                         |  |  |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                  |        |         |                                                                                                             |                                                                                                |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                  |        |         |                                                                                                             |                                                                                                |  |  |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                  |        |         |                                                                                                             |                                                                                                |  |  |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                  |        |         |                                                                                                             |                                                                                                |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">           B416—Warrant Claims: Enterprise Capital Outlay<br/>           C607—Construction Work in Progress: Enterprise Allocation         </td> <td style="vertical-align: top;">           B361—Property Sold: Enterprise Fund Account<br/>           B362—Property Surveyed: Enterprise Fund Account         </td> </tr> <tr> <td style="height: 300px;"></td> <td></td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                  | Debits | Credits | B416—Warrant Claims: Enterprise Capital Outlay<br>C607—Construction Work in Progress: Enterprise Allocation | B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account |  |  |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                  |        |         |                                                                                                             |                                                                                                |  |  |
| B416—Warrant Claims: Enterprise Capital Outlay<br>C607—Construction Work in Progress: Enterprise Allocation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                  |        |         |                                                                                                             |                                                                                                |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                  |        |         |                                                                                                             |                                                                                                |  |  |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p><i>Equipment purchased by other accounting entities are to be recorded in account 6404 – Equipment, provided in the General Fixed Asset Fund.</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                  |        |         |                                                                                                             |                                                                                                |  |  |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                                                                  | 1705                                                                                           |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Account Title                          | Other Fixed Assets                                                                                                                                                                                                                                                                                                                                                               | Account Number                                                                                 |
| Description                            | <p>Identifies the amount expended for items having a useful, productive life exceeding one year and costing more than \$100, which are not appropriately recorded in other accounts. Other fixed assets shall be depreciated over their useful life when it is informative to do so. This account is used only by enterprise, trust and other specified accounting entities.</p> |                                                                                                |
|                                        | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                                                                                                                                                           | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit                   |
| Subsidiary Ledgers                     | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                                                                                                                                                                                                                                                                              |                                                                                                |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                |
|                                        | Debits                                                                                                                                                                                                                                                                                                                                                                           | Credits                                                                                        |
|                                        | B416—Warrant Claims: Enterprise Capital Outlay<br>C607—Construction Work in Progress: Enterprise Allocation                                                                                                                                                                                                                                                                      | B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account |
| Notes                                  | <p>Other fixed assets purchased by other accounting entities are to be recorded in account 6405 — Other Fixed Assets, provided in the General Fixed Asset Funds.</p>                                                                                                                                                                                                             |                                                                                                |

|                                        |                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                  |   |       |  |        |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                              | 1706                                                                                                                                                                                                             |   |       |  |        |
| Account Title                          | ▶ Construction Work in Progress                                                                                                                                                                                                                                                                                                              | ▲ Account Number ▲                                                                                                                                                                                               |   |       |  |        |
| Description                            | <p>Identifies the amount of State funds expended to construct facilities but which are not yet ready for utilization. Amounts so recorded are to be converted to a more specific category as soon as applicable construction has been completed. This account is used only by enterprise, trust and other specified accounting entities.</p> |                                                                                                                                                                                                                  |   |       |  |        |
| NORMAL ACCOUNT BALANCE ▶               |                                                                                                                                                                                                                                                                                                                                              | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                      | Debit                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                  |   |       |  |        |
|                                        | Credit                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                  |   |       |  |        |
| Subsidiary Ledgers                     | <p>Ledger cards are to be maintained by the agency to identify the composition of this account</p>                                                                                                                                                                                                                                           |                                                                                                                                                                                                                  |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                  |   |       |  |        |
|                                        | Debits                                                                                                                                                                                                                                                                                                                                       | Credits                                                                                                                                                                                                          |   |       |  |        |
|                                        | B416—Warrant Claims: Enterprise Capital Outlay<br>C606—Construction Progress Report: Enterprise.                                                                                                                                                                                                                                             | C607—Construction Work in Progress: Enterprise Allocation                                                                                                                                                        |   |       |  |        |
| Notes                                  | <p><i>Construction work in progress applicable to other accounting entities is to be recorded in account 6406 — Construction Work in Progress, provided in the General Fixed Asset Fund.</i></p>                                                                                                                                             |                                                                                                                                                                                                                  |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                         |                                                                                                                   | 1707                                                                              |  |       |   |        |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                  | Accumulated Depreciation—Buildings                                                                                | Account Number                                                                    |  |       |   |        |
| Description                                                                                    | Identifies the amount of capitalized building costs charged to expense to represent the consumption of the asset. |                                                                                   |  |       |   |        |
|                                                                                                | NORMAL ACCOUNT BALANCE                                                                                            | <table><tr><td></td><td>Debit</td></tr><tr><td>X</td><td>Credit</td></tr></table> |  | Debit | X | Credit |
|                                                                                                | Debit                                                                                                             |                                                                                   |  |       |   |        |
| X                                                                                              | Credit                                                                                                            |                                                                                   |  |       |   |        |
| Subsidiary Ledgers                                                                             | Ledger cards are to be maintained by the agency to identify the composition of this account.                      |                                                                                   |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                   |                                                                                                                   |                                                                                   |  |       |   |        |
| Debits                                                                                         | Credits                                                                                                           |                                                                                   |  |       |   |        |
| B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account | D102—Cost Allocations: Depreciation                                                                               |                                                                                   |  |       |   |        |
| Notes                                                                                          |                                                                                                                   |                                                                                   |  |       |   |        |

|                                                                                                         |                                                                                                                                         |                                                                                                                                                                                                                                                                           |  |       |   |        |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                           |                                                                                                                                         | 1708                                                                                                                                                                                                                                                                      |  |       |   |        |
| <b>Account Title</b>                                                                                    | <b>Accumulated Depreciation—Other Improvements</b>                                                                                      | <b>Account Number</b>                                                                                                                                                                                                                                                     |  |       |   |        |
| <i>Description</i>                                                                                      | <p>Identifies the amount of costs, capitalized as other improvements, charged to expense to represent the consumption of the asset.</p> |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>NORMAL ACCOUNT BALANCE</b>                                                                           |                                                                                                                                         | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                         | Debit                                                                                                                                   |                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                                                                                       | Credit                                                                                                                                  |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <i>Subsidiary Ledgers</i>                                                                               | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                                     |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                     |                                                                                                                                         |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Debits</b>                                                                                           |                                                                                                                                         | <b>Credits</b>                                                                                                                                                                                                                                                            |  |       |   |        |
| <p>B361—Property Sold: Enterprise Fund Account<br/> B362—Property Surveyed: Enterprise Fund Account</p> |                                                                                                                                         | <p>D102—Cost Allocations: Depreciation</p>                                                                                                                                                                                                                                |  |       |   |        |
| <i>Notes</i>                                                                                            |                                                                                                                                         |                                                                                                                                                                                                                                                                           |  |       |   |        |

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                               | <b>1709</b>                                                                                                                                                                                                                                                                                                          |        |         |                                                                                                |                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|------------------------------------------------------------------------------------------------|-------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px;"></div> <b>Accumulated Depreciation—Equipment</b> </div> | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> Account Number <div style="width: 10px; height: 10px; background-color: black; margin-left: 5px;"></div> </div>                                                         |        |         |                                                                                                |                                     |
| <i>Description</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p>Identifies the amount of equipment costs charged to expense to represent the consumption of the asset.</p>                                                                                 |                                                                                                                                                                                                                                                                                                                      |        |         |                                                                                                |                                     |
| <div style="background-color: #cccccc; width: 100px; height: 20px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> <div style="width: 20px; height: 20px; background-color: black; margin-left: 5px;"></div>                                                                                                                                                                                                                                                                               |                                                                                                                                                                                               | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> Debit </div> <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> Credit </div> |        |         |                                                                                                |                                     |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                                                                                           |                                                                                                                                                                                                                                                                                                                      |        |         |                                                                                                |                                     |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                      |        |         |                                                                                                |                                     |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; padding: 5px;">Debits</th> <th style="width: 50%; padding: 5px;">Credits</th> </tr> <tr> <td style="padding: 10px; vertical-align: top;">           B361—Property Sold: Enterprise Fund Account<br/>           B362—Property Surveyed: Enterprise Fund Account         </td> <td style="padding: 10px; vertical-align: top;">           D102—Cost Allocations: Depreciation         </td> </tr> </table> |                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                      | Debits | Credits | B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account | D102—Cost Allocations: Depreciation |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Credits                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                      |        |         |                                                                                                |                                     |
| B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account                                                                                                                                                                                                                                                                                                                                                                                                          | D102—Cost Allocations: Depreciation                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                      |        |         |                                                                                                |                                     |
| <i>Notes</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                      |        |         |                                                                                                |                                     |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                    | 1710           |        |         |                                                                                                |                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------|---------|------------------------------------------------------------------------------------------------|-------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                        | Accumulated Depreciation—Other Fixed Assets                                                                                                                                                                                                                                                                                                                        | Account Number |        |         |                                                                                                |                                     |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                          | Identifies the amount of costs, capitalized as other fixed assets, charged to expense to represent the consumption of the asset.                                                                                                                                                                                                                                   |                |        |         |                                                                                                |                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <div style="display: flex; justify-content: space-between;"> <div style="width: 15%; background-color: #cccccc;"></div> <div style="width: 60%; text-align: center;">NORMAL ACCOUNT BALANCE</div> <div style="width: 25%; text-align: right;"> <table border="1"> <tr> <td></td> <td>Debit</td> </tr> <tr> <td>X</td> <td>Credit</td> </tr> </table> </div> </div> |                |        | Debit   | X                                                                                              | Credit                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Debit                                                                                                                                                                                                                                                                                                                                                              |                |        |         |                                                                                                |                                     |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Credit                                                                                                                                                                                                                                                                                                                                                             |                |        |         |                                                                                                |                                     |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                   | Ledger cards are to be maintained by the agency to identify the composition of this account.                                                                                                                                                                                                                                                                       |                |        |         |                                                                                                |                                     |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                    |                |        |         |                                                                                                |                                     |
| <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">Debits</th> <th style="width: 50%;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">           B361—Property Sold: Enterprise Fund Account<br/>           B362—Property Surveyed: Enterprise Fund Account         </td> <td style="vertical-align: top;">           D102—Cost Allocations: Depreciation         </td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                                                                                    |                | Debits | Credits | B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account | D102—Cost Allocations: Depreciation |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                               | Credits                                                                                                                                                                                                                                                                                                                                                            |                |        |         |                                                                                                |                                     |
| B361—Property Sold: Enterprise Fund Account<br>B362—Property Surveyed: Enterprise Fund Account                                                                                                                                                                                                                                                                                                                                                       | D102—Cost Allocations: Depreciation                                                                                                                                                                                                                                                                                                                                |                |        |         |                                                                                                |                                     |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                    |                |        |         |                                                                                                |                                     |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY        |                                                                                                                                   | 1801                                                                                                                                                                                                                                       |   |       |  |        |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                 | ▶ <b>Property Held in Trust</b>                                                                                                   | ▲ Account Number ▲                                                                                                                                                                                                                         |   |       |  |        |
| <i>Description</i>                            | <p>Identifies the value assigned to property held by the State in safekeeping, trust, custodial or fiduciary capacity.</p>        |                                                                                                                                                                                                                                            |   |       |  |        |
|                                               | <div style="background-color: #cccccc; width: 100px; height: 20px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶ | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="padding: 2px;">Debit</td> </tr> <tr> <td></td> <td style="padding: 2px;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                             | Debit                                                                                                                             |                                                                                                                                                                                                                                            |   |       |  |        |
|                                               | Credit                                                                                                                            |                                                                                                                                                                                                                                            |   |       |  |        |
| <i>Subsidiary Ledgers</i>                     | <p>Ledger cards are to be maintained by the agency to identify the composition of this account.</p>                               |                                                                                                                                                                                                                                            |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                  |                                                                                                                                   |                                                                                                                                                                                                                                            |   |       |  |        |
| Debits                                        | Credits                                                                                                                           |                                                                                                                                                                                                                                            |   |       |  |        |
| <p>C701—Property Held in Trust: Receipted</p> | <p>C702—Property Held in Trust: Disposition</p>                                                                                   |                                                                                                                                                                                                                                            |   |       |  |        |
| <i>Notes</i>                                  |                                                                                                                                   |                                                                                                                                                                                                                                            |   |       |  |        |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

1802

Account  
Title

Merchandise Inventory

Account  
Number

Description

Identifies the cost of commodities purchased by an enterprise—type accounting entity for resale which have not been sold.

NORMAL ACCOUNT BALANCE

X

Debit

Credit

Subsidiary  
Ledgers

Agencies are required to make physical inventories of merchandise inventory periodically. Perpetual inventory records may be maintained when required.

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B412—Warrant Claims: Miscellaneous Asset/  
Prepayments

D101—Cost Allocations: Cost of Goods Sold

Notes

*In determining cost of goods sold, the first-in, first-out method will be used unless approval to do otherwise is obtained from the Department of Administration.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                      | 1803                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                          | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px;"></div> <b>Encumbrances</b> </div>                                                                                                              | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px; transform: rotate(45deg);"></div> <b>Account Number</b> </div>                                                                                                                                                                                                                                                                                                                                                      |
| <i>Description</i>                     | <p>Identifies the amount of appropriated, allotted or allocated funds which have been committed to a specified purpose (specifically reserved for disbursement in the future).</p>                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                        | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px;"></div> <b>NORMAL ACCOUNT BALANCE</b> </div>                                                                                                    | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px; transform: rotate(45deg);"></div> <div style="border-bottom: 1px solid black; padding: 2px;"> <input checked="" type="checkbox"/> Debit         </div> </div> <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px; transform: rotate(45deg);"></div> <div style="border-bottom: 1px solid black; padding: 2px;">Credit</div> </div> |
| <i>Subsidiary Ledgers</i>              | <p>Form 431—Expenditure Control Ledger (Encumbered)<br/>Form 444 – Encumbrance Ledger</p>                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                        | Debits                                                                                                                                                                                                                                                                               | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                        | B101—Requisitions are Issued<br>B102—Purchase Orders are Issued<br>B103—Agency Purchase Orders are Issued<br>B104—Encumbrance Estimates are Issued<br>B105—Encumbrance Adjustment: Increase<br>E101—Year-end Accruals: Standard<br>E102—Year-end Accruals: Clearance Account Refunds | B102—Purchase Orders are Issued<br>B106—Encumbrance Adjustment: Decrease<br>B411—Warrant Claims: Standard Disbursements<br>B421—Payroll Claim: Non-Central Payroll<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C202—Agency Warrants Are Issued: Standard                                                                                                                                                                                                                                                       |
| <i>Notes</i>                           | <p>Account balance fully offset in account 2403 – Reserve for Encumbrances.</p>                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

|                                        |                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                       |   |       |  |        |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                                                                                                               | 1901                                                                                                  |   |       |  |        |
| Account Title                          | Expense Advances to Employees                                                                                                                                                                                                                                                                                                                                                                                                 | Account Number                                                                                        |   |       |  |        |
| Description                            | <p>Identifies the amount of monies advanced to an employee to cover anticipated authorized travel expenses. Amounts advanced are deducted from the applicable appropriation under the assumption that amounts advanced will eventually be expended. Expense advances are liquidated by returning the unused balance of amounts advanced and submitting properly documented travel claims to account for amounts expended.</p> |                                                                                                       |   |       |  |        |
|                                        | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                                                                                                                                                                                                        | <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                      | Debit                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                       |   |       |  |        |
|                                        | Credit                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                       |   |       |  |        |
| Subsidiary Ledgers                     | <p>Agencies are required to maintain ledger cards to provide a detailed accounting to support the balance of this account.</p>                                                                                                                                                                                                                                                                                                |                                                                                                       |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                       |   |       |  |        |
| Debits                                 |                                                                                                                                                                                                                                                                                                                                                                                                                               | Credits                                                                                               |   |       |  |        |
| C401—Expense Advances: Issued          |                                                                                                                                                                                                                                                                                                                                                                                                                               | C402—Expense Advances: Repayment<br>C403—Expense Advances: Adjustment/Closure                         |   |       |  |        |
| Notes                                  | <p>Amounts and conditions under which advances may be made are discussed in the Administration Manual.</p>                                                                                                                                                                                                                                                                                                                    |                                                                                                       |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                    | 1902           |        |         |                                  |                                                                                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------|---------|----------------------------------|----------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                               | Transfers to the Construction Advance Account                                                                                                                                                                                                                                                                                      | Account Number |        |         |                                  |                                                                                                    |
| Description                                                                                                                                                                                                                                                                 | <p>Identifies amounts paid into the State's Construction Advance Account from an accounting entity to cover anticipated building construction costs. Amounts so accounted are liquidated as the unused balance of amounts advanced is returned or as an accounting is made to document amounts expended from amounts advanced.</p> |                |        |         |                                  |                                                                                                    |
|                                                                                                                                                                                                                                                                             | <p><b>NORMAL ACCOUNT BALANCE</b></p>                                                                                                                                                                                                                                                                                               |                |        |         |                                  |                                                                                                    |
| Subsidiary Ledgers                                                                                                                                                                                                                                                          | <p><input checked="" type="checkbox"/> Debit<br/><input type="checkbox"/> Credit</p>                                                                                                                                                                                                                                               |                |        |         |                                  |                                                                                                    |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                    |                |        |         |                                  |                                                                                                    |
| <table border="1"> <thead> <tr> <th>Debits</th> <th>Credits</th> </tr> </thead> <tbody> <tr> <td>C602—Construction Advances: Made</td> <td>C605—Construction Progress Report: Non-Enterprise<br/>C606—Construction Progress Report: Enterprise</td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                                                    |                | Debits | Credits | C602—Construction Advances: Made | C605—Construction Progress Report: Non-Enterprise<br>C606—Construction Progress Report: Enterprise |
| Debits                                                                                                                                                                                                                                                                      | Credits                                                                                                                                                                                                                                                                                                                            |                |        |         |                                  |                                                                                                    |
| C602—Construction Advances: Made                                                                                                                                                                                                                                            | C605—Construction Progress Report: Non-Enterprise<br>C606—Construction Progress Report: Enterprise                                                                                                                                                                                                                                 |                |        |         |                                  |                                                                                                    |
| Notes                                                                                                                                                                                                                                                                       | <p>Conditions under which advances are required to be made to the Construction Advance account, administered by the Department of Administration, are discussed in the Administration Manual.</p>                                                                                                                                  |                |        |         |                                  |                                                                                                    |

|                                               |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                                                                | <b>1903</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Account<br>Title                              | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> <b>Advances to Fiscal Agents</b> </div>                                                                                                                                                                           | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> Account<br/>Number </div>                                                                                                                                                                                                                                                                                                          |
| Description                                   | <p>Identifies monies advanced to fiscal agents to provide for the payment of State bonds, bond interest expense and applicable fiscal agent fees. Amounts so accounted are liquidated when the unused balance of amounts advanced is returned or an accounting, documenting the purpose for which amounts advanced was expended, is received and recorded.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                               | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> <b>NORMAL ACCOUNT BALANCE</b> </div>                                                                                                                                                                              | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; border: 1px solid black; margin-right: 5px; text-align: center;">X</div> <div style="border-bottom: 1px solid black; padding: 0 5px;">Debit</div> </div> <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; border: 1px solid black; margin-right: 5px;"></div> <div style="border-bottom: 1px solid black; padding: 0 5px;">Credit</div> </div> |
| Subsidiary<br>Ledgers                         | <p>Agencies are required to maintain ledger cards identifying the disposition and status of deposits made with fiscal agents.</p>                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                               | <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                  | <b>Credits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                               | <p>B452—Bond Retirement: Transfers to Fiscal Agents</p>                                                                                                                                                                                                                                                                                                        | <p>B351—Bond Retirement: Cash Returned by Fiscal Agents</p> <p>D204—Bond Retirement: Accounting by Fiscal Agents</p>                                                                                                                                                                                                                                                                                                                                                            |
| Notes                                         | <p><i>Care should be taken to keep amounts advanced to fiscal agents consistent with their actual needs. Excessive advances diminish the effectiveness of the State's investment program.</i></p>                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                                                              | 1904           |  |        |         |  |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--|--------|---------|--|
| Account Title                          | Other Advances                                                                                                                                                                                                                                                                                                                                                               | Account Number |  |        |         |  |
| Description                            | <p>Identifies the amount of funds advanced to other entities for expenditure wherein: an accounting is to be made to document amounts expended from the advance; the expenditure is to be recorded in the accounting entity from which the advance was made; and the advance is not accountable as an expense advance or an advance to the Construction Advance Account.</p> |                |  |        |         |  |
|                                        | <p><b>NORMAL ACCOUNT BALANCE</b></p>                                                                                                                                                                                                                                                                                                                                         |                |  |        |         |  |
| Subsidiary Ledgers                     | <p>Agencies are to maintain a detailed ledger to identify the composition of this account.</p>                                                                                                                                                                                                                                                                               |                |  |        |         |  |
|                                        | <p><b>TYPICAL ACCOUNT TRANSACTIONS</b></p> <table border="1"> <thead> <tr> <th>Debits</th> <th>Credits</th> </tr> </thead> <tbody> <tr> <td colspan="2" style="height: 300px;"></td> </tr> </tbody> </table>                                                                                                                                                                 |                |  | Debits | Credits |  |
| Debits                                 | Credits                                                                                                                                                                                                                                                                                                                                                                      |                |  |        |         |  |
|                                        |                                                                                                                                                                                                                                                                                                                                                                              |                |  |        |         |  |
| Notes                                  |                                                                                                                                                                                                                                                                                                                                                                              |                |  |        |         |  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                |                                                                                                      |                   |                                         | 1905           |       |
|-------------------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------|-----------------------------------------|----------------|-------|
| Account Title                                         |                                                                                                      | Other Prepayments |                                         | Account Number |       |
| Description                                           | Identifies amounts expended which have not yet been allocated or prorated to an expenditure account. |                   |                                         |                |       |
|                                                       | NORMAL ACCOUNT BALANCE                                                                               |                   |                                         | X              | Debit |
| Subsidiary Ledgers                                    | None                                                                                                 |                   |                                         |                |       |
|                                                       | Credit                                                                                               |                   |                                         |                |       |
| TYPICAL ACCOUNT TRANSACTIONS                          |                                                                                                      |                   |                                         |                |       |
| Debits                                                |                                                                                                      |                   | Credits                                 |                |       |
| B412—Warrant Claims: Miscellaneous Assets/Prepayments |                                                                                                      |                   | D103—Cost Allocation: Other Prepayments |                |       |
| Notes                                                 |                                                                                                      |                   |                                         |                |       |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2101                                                                                                                                                                                                                                                                |       |               |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------------|
| Account Title                          | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px;"></div> <b>Accounts Payable</b> </div>                                                                                                                                                                                                                                                             | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> <b>Account Number</b> <div style="width: 10px; height: 10px; background-color: black; margin-left: 5px;"></div> </div> |       |               |
| Description                            | <p>Identifies amounts obligated to be paid from appropriated allotted or allocated funds for materials or services received. Obligations will be recorded as accounts payable only when it is meaningful and informative to do so. Usually, the accounts payable account will be utilized only by enterprise-type accounts. Whenever obligations are recorded as accounts payable they are not to be recorded also as encumbrances.</p> |                                                                                                                                                                                                                                                                     |       |               |
|                                        | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px;"></div> <b>NORMAL ACCOUNT BALANCE</b> <div style="width: 20px; height: 20px; background-color: black; margin-left: 5px;"></div> </div>                                                                                                                                                             | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X      Credit</td> </tr> </table>                                                         | Debit | X      Credit |
| Debit                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                     |       |               |
| X      Credit                          |                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                     |       |               |
| Subsidiary Ledgers                     | <p>Form 443 – Accounts Payable Ledger</p>                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                     |       |               |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                     |       |               |
|                                        | <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Credits</b>                                                                                                                                                                                                                                                      |       |               |
|                                        | <p>B444—Warrant Claim: Accounts Payable</p>                                                                                                                                                                                                                                                                                                                                                                                             | <p>B111—Accounts Payable</p>                                                                                                                                                                                                                                        |       |               |
| Notes                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                     |       |               |

|                                        |                                                                                                                                       |                                    |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                       | 2102                               |
| Account Title                          | Inter-Entity Loans Payable                                                                                                            | Account Number                     |
| Description                            | Identifies the amount of funds loaned by one accounting entity to another for which the recipient entity is responsible for repaying. |                                    |
|                                        | NORMAL ACCOUNT BALANCE                                                                                                                |                                    |
| Subsidiary Ledgers                     | A file of properly signed loan agreements to be maintained by the agency to support this account.                                     |                                    |
|                                        | TYPICAL ACCOUNT TRANSACTIONS                                                                                                          |                                    |
| Debits                                 |                                                                                                                                       | Credits                            |
| B466—Inter-Entity Loans Repaid         |                                                                                                                                       | B341— Inter-Entity Loans: Received |
| Notes                                  |                                                                                                                                       |                                    |

|                                               |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                     |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                            | <b>2201</b>                                                                                                                                                                                                                                                         |
| Account Title                                 | Accountability For Advances                                                                                                                                                                                                                | Account Number                                                                                                                                                                                                                                                      |
| Description                                   | Identifies the amount of funds advanced to the Construction Advance Account which have not yet been expended.                                                                                                                              |                                                                                                                                                                                                                                                                     |
|                                               | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 15%; background-color: #cccccc;"></div> <div>NORMAL ACCOUNT BALANCE</div> <div style="width: 10%; text-align: center;">▶</div> </div> |                                                                                                                                                                                                                                                                     |
| Subsidiary Ledgers                            | Detail maintained by the Department of Administration's Architecture and Engineering Division.                                                                                                                                             |                                                                                                                                                                                                                                                                     |
|                                               |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                     |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                     |
| <b>Debits</b>                                 |                                                                                                                                                                                                                                            | <b>Credits</b>                                                                                                                                                                                                                                                      |
| C503—Warrant Issued                           |                                                                                                                                                                                                                                            | C501—Transfers: Received by Payroll Revolving Account<br>C502—Transfers: Received by Warrant Clearance Account (Claims)<br>C603—Construction Advances: Received From Treasury Fund Accounts<br>C604—Construction Advances: Received From Non-Treasury Fund Accounts |
| Notes                                         |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                     |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                | 2301                                                                                                                                                                                                                                                                      |        |         |                                                                                                  |                                  |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|--------------------------------------------------------------------------------------------------|----------------------------------|--|--|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | ▶ Accrued Support Expenditures                                                                                                                                                                                                                                                                                                                                                                                                 | ▲ Account Number ▲                                                                                                                                                                                                                                                        |        |         |                                                                                                  |                                  |  |  |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p>Identifies the amount of valid obligations against support appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |  |  |
| NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |        | Debit   | X                                                                                                | Credit                           |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Debit                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |  |  |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Credit                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |  |  |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |  |  |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;"> B443—Warrant Claims: Prior Year Accrual Liquidations<br/> E104—Adjust Expenditure Accrual Accounts </td> <td style="vertical-align: top;"> E101—Year-end Accruals: Standard </td> </tr> <tr> <td style="height: 300px;"></td> <td></td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                           | Debits | Credits | B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts | E101—Year-end Accruals: Standard |  |  |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Credits                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |  |  |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts                                                                                                                                                                                                                                                                                                                                                                                                                               | E101—Year-end Accruals: Standard                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |  |  |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                  |  |  |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2302                             |  |       |   |
|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--|-------|---|
| Account Title                                                                                    | Accrued Capital Outlay Expenditures                                                                                                                                                                                                                                                                                                                                                                                                   | Account Number                   |  |       |   |
| Description                                                                                      | <p>Identifies the amount of valid obligations against capital outlay appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                  |  |       |   |
|                                                                                                  | <p><b>NORMAL ACCOUNT BALANCE</b></p> <table border="1"> <tr> <td></td> <td>Debit</td> </tr> <tr> <td>X</td> <td>Credit</td> </tr> </table>                                                                                                                                                                                                                                                                                            |                                  |  | Debit | X |
|                                                                                                  | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                  |  |       |   |
| X                                                                                                | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |  |       |   |
| Subsidiary Ledgers                                                                               | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                  |                                  |  |       |   |
| TYPICAL ACCOUNT TRANSACTIONS                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                  |  |       |   |
| Debits                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                       | Credits                          |  |       |   |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts |                                                                                                                                                                                                                                                                                                                                                                                                                                       | E101—Year-end Accruals: Standard |  |       |   |
| Notes                                                                                            | <p>Criterion for accruing expenses will be established annually by Management Memo.</p>                                                                                                                                                                                                                                                                                                                                               |                                  |  |       |   |

|                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                           |  |       |   |        |
|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>2303</b>                                                                                                                                                                                                                                                               |  |       |   |        |
| Account Title                                                                                               | ▶ <b>Accrued State Aid and Benefits</b>                                                                                                                                                                                                                                                                                                                                                                                                      | Account Number ▲                                                                                                                                                                                                                                                          |  |       |   |        |
| Description                                                                                                 | <p>Identifies the amount of valid obligations against state aid and benefit appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                                                                                                                                                                           |  |       |   |        |
|                                                                                                             | <div style="background-color: #cccccc; width: 100px; height: 20px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                                                                                                                            | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                             | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                                                                                           | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Subsidiary Ledgers                                                                                          | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Debits</b>                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Credits</b>                                                                                                                                                                                                                                                            |  |       |   |        |
| <p>B443—Warrant Claims: Prior Year Accrual Liquidations</p> <p>E104—Adjust Expenditure Accrual Accounts</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>E101—Year-end Accruals: Standard</p>                                                                                                                                                                                                                                   |  |       |   |        |
| Notes                                                                                                       | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                           |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2304                             |       |   |        |  |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------|---|--------|--|
| Account Title                          | ▶ Accrued Local Assistance Expenditures                                                                                                                                                                                                                                                                                                                                                                                                 | Account Number ▲                 |       |   |        |  |
| <i>Description</i>                     | <p>Identifies the amount of valid obligations against local assistance appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                  |       |   |        |  |
| <i>Subsidiary Ledgers</i>              | <div style="display: flex; justify-content: space-between; align-items: center;"> <span><b>NORMAL ACCOUNT BALANCE</b> ▶</span> <table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 20px; height: 15px;"></td> <td style="text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> </div>                                   |                                  | Debit | X | Credit |  |
|                                        | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                  |       |   |        |  |
| X                                      | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                  |       |   |        |  |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>    |                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                  |       |   |        |  |
|                                        | <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Credits</b>                   |       |   |        |  |
|                                        | B443—Warrant Claims: Prior Year Accrual Liquidations<br><br>E104—Adjust Expenditure Accrual Accounts                                                                                                                                                                                                                                                                                                                                    | E101—Year-end Accruals: Standard |       |   |        |  |
| <i>Notes</i>                           | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                          |                                  |       |   |        |  |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|-------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2305                                                                                                                                                                                                                                                                      |        |         |                                                                                                             |                                         |
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ▶ Accrued State Grants                                                                                                                                                                                                                                                                                                                                                                                                             | ▲ Account Number ▲                                                                                                                                                                                                                                                        |        |         |                                                                                                             |                                         |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>Identifies the amount of valid obligations against state grant appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                         |
| NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |        | Debit   | X                                                                                                           | Credit                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Debit                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                         |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Credit                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                         |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                         |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                         |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center; font-weight: bold;">Debits</td> <td style="width: 50%; text-align: center; font-weight: bold;">Credits</td> </tr> <tr> <td style="vertical-align: top; padding: 10px;"> <p>B443—Warrant Claims: Prior Year Accrual Liquidations</p> <p>E104—Adjust Expenditure Accrual Accounts</p> </td> <td style="vertical-align: top; padding: 10px;"> <p>E101—Year-end Accruals: Standard</p> </td> </tr> </table> |                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                           | Debits | Credits | <p>B443—Warrant Claims: Prior Year Accrual Liquidations</p> <p>E104—Adjust Expenditure Accrual Accounts</p> | <p>E101—Year-end Accruals: Standard</p> |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Credits                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                         |
| <p>B443—Warrant Claims: Prior Year Accrual Liquidations</p> <p>E104—Adjust Expenditure Accrual Accounts</p>                                                                                                                                                                                                                                                                                                                                                                                                                | <p>E101—Year-end Accruals: Standard</p>                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                         |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                         |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2306                                    |   |       |  |
|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---|-------|--|
| Account Title                                                                                               | Accrued Federal Grant Transfers                                                                                                                                                                                                                                                                                                                                                                                                               | Account Number                          |   |       |  |
| Description                                                                                                 | <p>Identifies the amount of valid obligations against federal grant transfer appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                         |   |       |  |
|                                                                                                             | <p><b>NORMAL ACCOUNT BALANCE</b></p> <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table>                                                                                                                                                                                                                                                                                                    |                                         | X | Debit |  |
| X                                                                                                           | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                         |   |       |  |
|                                                                                                             | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                         |   |       |  |
| Subsidiary Ledgers                                                                                          | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                          |                                         |   |       |  |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                         |   |       |  |
| Debits                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                               | Credits                                 |   |       |  |
| <p>B443—Warrant Claims: Prior Year Accrual Liquidations</p> <p>E104—Adjust Expenditure Accrual Accounts</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>E101—Year-end Accruals: Standard</p> |   |       |  |
| Notes                                                                                                       | <p>Criterion for accruing expenses will be established annually by Management Memo.</p>                                                                                                                                                                                                                                                                                                                                                       |                                         |   |       |  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2307                                        |  |       |   |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--|-------|---|
| Account Title                                                                                    | Accrued Fiduciary Disbursements                                                                                                                                                                                                                                                                                                                                                                                                  | Account Number                              |  |       |   |
| Description                                                                                      | <p>Identifies the amount of valid obligations against fiduciary appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                             |  |       |   |
|                                                                                                  | <p><b>NORMAL ACCOUNT BALANCE</b></p> <table border="1"> <tr> <td></td> <td>Debit</td> </tr> <tr> <td>X</td> <td>Credit</td> </tr> </table>                                                                                                                                                                                                                                                                                       |                                             |  | Debit | X |
|                                                                                                  | Debit                                                                                                                                                                                                                                                                                                                                                                                                                            |                                             |  |       |   |
| X                                                                                                | Credit                                                                                                                                                                                                                                                                                                                                                                                                                           |                                             |  |       |   |
| Subsidiary Ledgers                                                                               | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                             |                                             |  |       |   |
| TYPICAL ACCOUNT TRANSACTIONS                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                             |  |       |   |
| Debits                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                  | Credits                                     |  |       |   |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts |                                                                                                                                                                                                                                                                                                                                                                                                                                  | E102—Year-end Accruals: Standard(continued) |  |       |   |
| Notes                                                                                            | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                   |                                             |  |       |   |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2308                                                                                                  |  |       |   |        |
|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                    | Accrued Operating Expenses                                                                                                                                                                                                                                                                                                                                                                                                               | Account Number                                                                                        |  |       |   |        |
| Description                                                                                      | <p>Identifies the amount of valid obligations against operating expense appropriations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                       |  |       |   |        |
|                                                                                                  | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                                                                                                                                                                                                                   | <table border="1"> <tr> <td></td> <td>Debit</td> </tr> <tr> <td>X</td> <td>Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                  | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                       |  |       |   |        |
| X                                                                                                | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                       |  |       |   |        |
| Subsidiary Ledgers                                                                               | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                     |                                                                                                       |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                       |  |       |   |        |
| Debits                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                          | Credits                                                                                               |  |       |   |        |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts |                                                                                                                                                                                                                                                                                                                                                                                                                                          | E102—Year-end Accruals: Standard (continued)                                                          |  |       |   |        |
| Notes                                                                                            | <p>Criterion for accruing expenses will be established annually by Management Memo.</p>                                                                                                                                                                                                                                                                                                                                                  |                                                                                                       |  |       |   |        |

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>2309</b>                                                                                                                                                                                                                                                               |        |         |                                                                                                  |                                              |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|--------------------------------------------------------------------------------------------------|----------------------------------------------|--|--|
| <b>Account Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>▶ Accrued Transfers—Out</b>                                                                                                                                                                                                                                                                                                                                                                                                       | <b>▲ Account Number ▲</b>                                                                                                                                                                                                                                                 |        |         |                                                                                                  |                                              |  |  |
| <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>Identifies the amount of valid obligations against transfers-out authorizations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                              |  |  |
| <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                      | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |        | Debit   | X                                                                                                | Credit                                       |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                              |  |  |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Credit                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                              |  |  |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                              |  |  |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                              |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top; padding: 5px;"> B443—Warrant Claims: Prior Year Accrual Liquidations<br/> E104—Adjust Expenditure Accrual Accounts </td> <td style="vertical-align: top; padding: 5px;"> E102—Year-end Accruals: Standard (continued) </td> </tr> <tr> <td style="height: 300px;"></td> <td></td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                           | Debits | Credits | B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts | E102—Year-end Accruals: Standard (continued) |  |  |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Credits                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                              |  |  |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | E102—Year-end Accruals: Standard (continued)                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                              |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                              |  |  |
| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                           |        |         |                                                                                                  |                                              |  |  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2310                                                                                                  |  |       |   |        |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                    | ▶ Accrued Income Refunds                                                                                                                                                                                                                                                                                                                                                                                                                               | ▲ Account Number ▲                                                                                    |  |       |   |        |
| Description                                                                                      | <p>Identifies the amount of valid obligations against income refund appropriations or authorizations which have been accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                       |  |       |   |        |
|                                                                                                  | NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                                                                                                                                                                                                                               | <table border="1"> <tr> <td></td> <td>Debit</td> </tr> <tr> <td>X</td> <td>Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                  | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                       |  |       |   |        |
| X                                                                                                | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                       |  |       |   |        |
| Subsidiary Ledgers                                                                               | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                       |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                       |  |       |   |        |
| Debits                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Credits                                                                                               |  |       |   |        |
| B443—Warrant Claims: Prior Year Accrual Liquidations<br>E104—Adjust Expenditure Accrual Accounts |                                                                                                                                                                                                                                                                                                                                                                                                                                                        | E102—Year-end Accruals: Standard (continued)                                                          |  |       |   |        |
| Notes                                                                                            | <p>Criterion for accruing expenses will be established annually by Management Memo.</p>                                                                                                                                                                                                                                                                                                                                                                |                                                                                                       |  |       |   |        |

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2311                                                                                                                                                                                                                                                                      |        |         |                                                                                                             |                                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | ▶ <b>Accrued Income Refunds—Clearance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ▲ Account Number ▲                                                                                                                                                                                                                                                        |        |         |                                                                                                             |                                                          |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>Identifies the amount of valid obligations against income refund appropriations or authorizations which have been accrued at year-end in income collection clearing accounts. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |        | Debit   | X                                                                                                           | Credit                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                                          |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                                          |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                                          |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                                          |
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| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                                          |
| <p>B443—Warrant Claims: Prior Year Accrual Liquidations</p> <p>E104—Adjust Expenditure Accrual Accounts</p>                                                                                                                                                                                                                                                                                                                                                                                               | <p>E103—Year-end Accruals: Clearance Account Refunds</p>                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                                          |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p><i>Criterion for accruing expenses will be established annually by Management Memo.</i></p>                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                           |        |         |                                                                                                             |                                                          |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY               |                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2315               |                          |                                                      |                                              |                                          |  |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------|------------------------------------------------------|----------------------------------------------|------------------------------------------|--|
| Account Title                                        | ▶ Accrued Disbursements – Other                                                                                                                                                                                                                                                                                                                                                                                                  | ▲ Account Number ▲ |                          |                                                      |                                              |                                          |  |
| Description                                          | <p>Identifies the amount of valid obligations against appropriations for “other-disbursements” accrued at year-end. Amounts so recorded are to be brought forward as prior year appropriation balances and expended in the immediately following fiscal years. Amounts accrued but not actually expended will be accounted as prior year expenditure adjustments at the expiration of the applicable period of availability.</p> |                    |                          |                                                      |                                              |                                          |  |
|                                                      | <table border="1"> <tr> <td rowspan="2">NORMAL ACCOUNT BALANCE ▶</td> <td>Debit</td> </tr> <tr> <td>X Credit</td> </tr> </table>                                                                                                                                                                                                                                                                                                 |                    | NORMAL ACCOUNT BALANCE ▶ | Debit                                                | X Credit                                     |                                          |  |
| NORMAL ACCOUNT BALANCE ▶                             | Debit                                                                                                                                                                                                                                                                                                                                                                                                                            |                    |                          |                                                      |                                              |                                          |  |
|                                                      | X Credit                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |                          |                                                      |                                              |                                          |  |
| Subsidiary Ledgers                                   | <p>Agencies are to maintain a schedule detailing amounts accrued and liquidated.</p>                                                                                                                                                                                                                                                                                                                                             |                    |                          |                                                      |                                              |                                          |  |
|                                                      | TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                     |                    |                          |                                                      |                                              |                                          |  |
|                                                      | <table border="1"> <thead> <tr> <th>Debits</th> <th>Credits</th> </tr> </thead> <tbody> <tr> <td>B443—Warrant Claims: Prior Year Accrual Liquidations</td> <td>E102—Year-end Accruals: Standard (continued)</td> </tr> <tr> <td>E104—Adjust Expenditure Accrual Accounts</td> <td></td> </tr> </tbody> </table>                                                                                                                  | Debits             | Credits                  | B443—Warrant Claims: Prior Year Accrual Liquidations | E102—Year-end Accruals: Standard (continued) | E104—Adjust Expenditure Accrual Accounts |  |
| Debits                                               | Credits                                                                                                                                                                                                                                                                                                                                                                                                                          |                    |                          |                                                      |                                              |                                          |  |
| B443—Warrant Claims: Prior Year Accrual Liquidations | E102—Year-end Accruals: Standard (continued)                                                                                                                                                                                                                                                                                                                                                                                     |                    |                          |                                                      |                                              |                                          |  |
| E104—Adjust Expenditure Accrual Accounts             |                                                                                                                                                                                                                                                                                                                                                                                                                                  |                    |                          |                                                      |                                              |                                          |  |
| Notes                                                | <p>Criterion for accruing expenses will be established annually by Management Memo.</p>                                                                                                                                                                                                                                                                                                                                          |                    |                          |                                                      |                                              |                                          |  |

|                                                                                                                        |                                                                                                                                                                                                                                              |                                         |                 |
|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                 |                                                                                                                                                                                                                                              | 2401                                    |                 |
| Account Title                                                                                                          | ▶ Reserve for Accounts Receivable—Income                                                                                                                                                                                                     | Account Number ▲                        |                 |
| Description                                                                                                            | <p>Contra to account 1201—Accounts Receivable—Income. Identifies amounts billed wherein the collections will be accounted as income but which cannot be regarded as income until the cash is actually collected (cash basis accounting).</p> |                                         |                 |
|                                                                                                                        | NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                     | X                                       | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                     | None                                                                                                                                                                                                                                         |                                         |                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                           |                                                                                                                                                                                                                                              |                                         |                 |
| Debits                                                                                                                 |                                                                                                                                                                                                                                              | Credits                                 |                 |
| B311—Income Collections Deposited: Standard<br>B313—Income Collections Deposited: Income Collections Clearing Accounts |                                                                                                                                                                                                                                              | B211—Income Receivables: Non-Enterprise |                 |
| Notes                                                                                                                  |                                                                                                                                                                                                                                              |                                         |                 |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                   |                                                                                |                                       | 2402                                                                                                                                                                                                   |       |          |
|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| Account Title                                                                                                                            | ▶ Reserve For Advances Receivable                                              | ▲ Account Number ▲                    |                                                                                                                                                                                                        |       |          |
| Description                                                                                                                              | <p style="text-align: center;">Contra to account 1205—Advances Receivable.</p> |                                       |                                                                                                                                                                                                        |       |          |
| <div style="background-color: #cccccc; width: 100px; height: 15px; margin-bottom: 5px;"></div>                                           |                                                                                | NORMAL ACCOUNT BALANCE ▶              | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X Credit</td> </tr> </table> | Debit | X Credit |
| Debit                                                                                                                                    |                                                                                |                                       |                                                                                                                                                                                                        |       |          |
| X Credit                                                                                                                                 |                                                                                |                                       |                                                                                                                                                                                                        |       |          |
| Subsidiary Ledgers                                                                                                                       | <p style="text-align: center;">None</p>                                        |                                       |                                                                                                                                                                                                        |       |          |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                             |                                                                                |                                       |                                                                                                                                                                                                        |       |          |
| Debits                                                                                                                                   |                                                                                | Credits                               |                                                                                                                                                                                                        |       |          |
| C603—Construction Advances: Received From Treasury Fund Accounts<br>C604—Construction Advances: Received From Non-Treasury Fund Accounts |                                                                                | C601—Construction Advances: Requested |                                                                                                                                                                                                        |       |          |
| Notes                                                                                                                                    |                                                                                |                                       |                                                                                                                                                                                                        |       |          |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                           | 2403             |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------|--------|---------|---------------------------------|------------------------------|---------------------------------------|---------------------------------|---------------------------------------------|----------------------------------------|-----------------------------------------|---------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | ▶ Reserve For Encumbrances                | Account Number ▲ |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Contra to account 1803—Encumbrances.      |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | NORMAL ACCOUNT BALANCE ▶                  |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | X                                         | Debit<br>Credit  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | None                                      |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                           |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
| <table><thead><tr><th>Debits</th><th>Credits</th></tr></thead><tbody><tr><td>B102—Purchase Orders are Issued</td><td>B101—Requisitions are Issued</td></tr><tr><td>B106—Encumbrance Adjustment: Decrease</td><td>B102—Purchase Orders are Issued</td></tr><tr><td>B411—Warrant Claims: Standard Disbursements</td><td>B103—Agency Purchase Orders are Issued</td></tr><tr><td>B421—Payroll Claim: Non-Central Payroll</td><td>B104—Encumbrance Estimates are Issued</td></tr><tr><td>B461—Transfers: To Payroll Revolving Account</td><td>B105—Encumbrance Adjustment: Increase</td></tr><tr><td>B463—Inter-Entity Invoice: Paid</td><td>D101—Cost Allocations: Cost of Goods Sold</td></tr><tr><td>C202—Agency Warrants Are Issued: Standard</td><td>D102—Cost Allocations: Depreciation</td></tr></tbody></table> |                                           |                  | Debits | Credits | B102—Purchase Orders are Issued | B101—Requisitions are Issued | B106—Encumbrance Adjustment: Decrease | B102—Purchase Orders are Issued | B411—Warrant Claims: Standard Disbursements | B103—Agency Purchase Orders are Issued | B421—Payroll Claim: Non-Central Payroll | B104—Encumbrance Estimates are Issued | B461—Transfers: To Payroll Revolving Account | B105—Encumbrance Adjustment: Increase | B463—Inter-Entity Invoice: Paid | D101—Cost Allocations: Cost of Goods Sold | C202—Agency Warrants Are Issued: Standard | D102—Cost Allocations: Depreciation |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Credits                                   |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
| B102—Purchase Orders are Issued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | B101—Requisitions are Issued              |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
| B106—Encumbrance Adjustment: Decrease                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | B102—Purchase Orders are Issued           |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
| B411—Warrant Claims: Standard Disbursements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | B103—Agency Purchase Orders are Issued    |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
| B421—Payroll Claim: Non-Central Payroll                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | B104—Encumbrance Estimates are Issued     |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
| B461—Transfers: To Payroll Revolving Account                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | B105—Encumbrance Adjustment: Increase     |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
| B463—Inter-Entity Invoice: Paid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | D101—Cost Allocations: Cost of Goods Sold |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
| C202—Agency Warrants Are Issued: Standard                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | D102—Cost Allocations: Depreciation       |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                           |                  |        |         |                                 |                              |                                       |                                 |                                             |                                        |                                         |                                       |                                              |                                       |                                 |                                           |                                           |                                     |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2501           |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Account Title                          | Unaccumulated Bond Discounts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Account Number |
| Description                            | Identifies the amount of discount involved in the purchase of investments when the investment is recorded at par value. When used, bond discounts shall be acknowledged as income over the life of the investment.                                                                                                                                                                                                                                                                                                                                         |                |
|                                        | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 100px; height: 20px; background-color: #cccccc;"></div> <div>NORMAL ACCOUNT BALANCE</div> <div style="width: 20px; height: 20px; background-color: #cccccc;"></div> </div> <div style="display: flex; justify-content: flex-end; align-items: center; margin-top: 5px;"> <div style="width: 15px; height: 15px; border: 1px solid black; text-align: center; line-height: 15px;">X</div> <div style="margin-left: 5px;">Debit<br/>Credit</div> </div> |                |
| Subsidiary Ledgers                     | Agencies are to maintain ledger cards to detail the balance in this account.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                |
| Debits                                 | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |
| D201—Bond Discount Accumulated         | B432—Warrant Claims: Long-Term Investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                |
| Notes                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                            | 2502                               |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Account Title                          | Unallocated Bond Interest Sold                                                                                                                                                             | Account Number                     |
| Description                            | Identifies the amount of interest included in the sale of State bonds. Interest sold shall be credited to account 5213—Bond Interest Expense when the applicable interest payment is made. |                                    |
|                                        | NORMAL ACCOUNT BALANCE                                                                                                                                                                     | Debit<br>X Credit                  |
| Subsidiary Ledgers                     | Agencies are to maintain ledger cards to detail the balance in this account.                                                                                                               |                                    |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                            |                                    |
| Debits                                 |                                                                                                                                                                                            | Credits                            |
| B318—Bond Interest Sold: Allocated     |                                                                                                                                                                                            | B317—Bond Interest Sold: Deposited |
| Notes                                  |                                                                                                                                                                                            |                                    |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                     | 2503                                             |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| Account Title                          | Accountability for Stale-dated Warrants                                                                                             | Account Number                                   |
| Description                            | Identifies the amount of uncashed warrants cancelled by the State Auditor.                                                          |                                                  |
|                                        | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> <div>Credit</div> </div> |                                                  |
| Subsidiary Ledgers                     | <p>Agencies are to maintain a file of warrants cancelled notices to detail the balance in this account.</p>                         |                                                  |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                     |                                                  |
| Debits                                 |                                                                                                                                     | Credits                                          |
|                                        |                                                                                                                                     | B393—Cancelled Stale-dated Warrants are Recorded |
| Notes                                  |                                                                                                                                     |                                                  |

|                                                                                                                                                                 |                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                    |   |       |  |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                   |                                                                                                                                                                                                                                                                                          | <b>3101</b>                                                                                                                                                                                                                                                        |   |       |  |        |
| <b>Account Title</b>                                                                                                                                            | <b>Estimated Revenue</b>                                                                                                                                                                                                                                                                 | <b>Account Number</b>                                                                                                                                                                                                                                              |   |       |  |        |
| <i>Description</i>                                                                                                                                              | Identifies gross collections anticipated to be collected from State tax levies, fees, licenses, etc., to be used to finance support appropriations, capital outlay appropriations, state aid and benefit appropriations, local assistance appropriations and state grant appropriations. |                                                                                                                                                                                                                                                                    |   |       |  |        |
| <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                   |                                                                                                                                                                                                                                                                                          | <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="width: 50px; text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                               | Debit                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                    |   |       |  |        |
|                                                                                                                                                                 | Credit                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                    |   |       |  |        |
| <i>Subsidiary Ledgers</i>                                                                                                                                       | Form 432— Income Control Ledger (Estimated)                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                    |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                    |   |       |  |        |
| <b>Debits</b>                                                                                                                                                   |                                                                                                                                                                                                                                                                                          | <b>Credits</b>                                                                                                                                                                                                                                                     |   |       |  |        |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                                                                                                                                                          | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections                                                                                               |   |       |  |        |
| <i>Notes</i>                                                                                                                                                    | <i>All entries made to this account require the approval of the Central Budget Division.</i>                                                                                                                                                                                             |                                                                                                                                                                                                                                                                    |   |       |  |        |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                             | 3102                                                                                                                                                                                                        |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                          | Estimated Operating Income                                                                                                                                                  | Account Number                                                                                                                                                                                              |
| Description                            | <p>Identifies income anticipated by those accounting entities marketing a product or specific services to State agencies or to the public (enterprise-type activities).</p> |                                                                                                                                                                                                             |
|                                        | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                               | <div style="display: flex; justify-content: space-between;"> <span>X</span> <span>Debit</span> </div> <div style="display: flex; justify-content: space-between;"> <span></span> <span>Credit</span> </div> |
| Subsidiary Ledgers                     | <p>Form 432 – Income Control Ledger (Estimated)</p>                                                                                                                         |                                                                                                                                                                                                             |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>    |                                                                                                                                                                             |                                                                                                                                                                                                             |
|                                        | <b>Debits</b>                                                                                                                                                               | <b>Credits</b>                                                                                                                                                                                              |
|                                        | A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated             | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections                                        |
| Notes                                  | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                         |                                                                                                                                                                                                             |

|                                                                                                                                                                 |                                                                                                                                                              |                                                                                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                              | 3103                                                                                                                                                                 |
| Account Title                                                                                                                                                   | Estimated Federal Grant and Cost Sharing Income                                                                                                              | Account Number                                                                                                                                                       |
| Description                                                                                                                                                     | Identifies income collections anticipated to be received from the federal government—regardless of the disposition made of amounts received.                 |                                                                                                                                                                      |
|                                                                                                                                                                 | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> </div> <div> <div></div> <div>Credit</div> </div> |                                                                                                                                                                      |
| Subsidiary Ledgers                                                                                                                                              | Form 432 – Income Control Ledger (Estimated)                                                                                                                 |                                                                                                                                                                      |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                                                              |                                                                                                                                                                      |
| Debits                                                                                                                                                          |                                                                                                                                                              | Credits                                                                                                                                                              |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                              | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                                                                        |                                                                                                                                                                      |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                              | 3104                                                                                                                                                                                                                                                   |   |       |  |        |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                          | ▶ Estimated Private Grant Income                                                                                                                                             | Account Number ▲                                                                                                                                                                                                                                       |   |       |  |        |
| Description                            | <p>Identifies anticipated income collections in the form of grants made to the State from private sources.</p>                                                               |                                                                                                                                                                                                                                                        |   |       |  |        |
|                                        | <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶                                            | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                      | Debit                                                                                                                                                                        |                                                                                                                                                                                                                                                        |   |       |  |        |
|                                        | Credit                                                                                                                                                                       |                                                                                                                                                                                                                                                        |   |       |  |        |
| Subsidiary Ledgers                     | <p>Form 432— Income Control Ledger (Estimated)</p>                                                                                                                           |                                                                                                                                                                                                                                                        |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                              |                                                                                                                                                                                                                                                        |   |       |  |        |
|                                        | Debits                                                                                                                                                                       | Credits                                                                                                                                                                                                                                                |   |       |  |        |
|                                        | <p>A201—Income Budget Authorizations<br/> A202—Income Budget Authorizations: Allocations<br/> F602—Closing Budgeted Income Accounts:<br/> Collections Exceeded Estimated</p> | <p>A202—Income Budget Authorizations: Allocations<br/> F401—Closing Income Accounts: Standard<br/> F601—Closing Budgeted Income Accounts:<br/> Estimated Exceeded Collections</p>                                                                      |   |       |  |        |
| Notes                                  | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                          |                                                                                                                                                                                                                                                        |   |       |  |        |

|                                                                                                                                                                 |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                   |                                                                                                                                                                                      | <b>3105</b>                                                                                                                                                                                                                                                        |
| Account<br>Title                                                                                                                                                | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px;"></div> <b>Estimated Interest Income</b> </div> | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px; transform: rotate(45deg);"></div> Account<br/>Number </div>                                                                   |
| Description                                                                                                                                                     | <p>Identifies income anticipated to be received from interest earnings—regardless of the source or nature of monies invested.</p>                                                    |                                                                                                                                                                                                                                                                    |
|                                                                                                                                                                 | <b>NORMAL ACCOUNT BALANCE</b> <div style="width: 20px; height: 20px; background-color: black; margin-left: 5px; transform: rotate(45deg);"></div>                                    | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px; transform: rotate(45deg);"></div> <div style="border: 1px solid black; padding: 2px;"> X      Debit<br/> Credit </div> </div> |
| Subsidiary<br>Ledgers                                                                                                                                           | <p>Form 432 – Income Control Ledger (Estimated)</p>                                                                                                                                  |                                                                                                                                                                                                                                                                    |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                    |
| <b>Debits</b>                                                                                                                                                   | <b>Credits</b>                                                                                                                                                                       |                                                                                                                                                                                                                                                                    |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections                 |                                                                                                                                                                                                                                                                    |
| Notes                                                                                                                                                           | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                                  |                                                                                                                                                                                                                                                                    |

|                                                                                                                                                                 |                                                                                                                                                                            |                                                                                                                                                                                                                                                        |   |       |  |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                   |                                                                                                                                                                            | <b>3106</b>                                                                                                                                                                                                                                            |   |       |  |        |
| Account Title                                                                                                                                                   | ▶ Estimated Investment Earnings                                                                                                                                            | Account Number ▲                                                                                                                                                                                                                                       |   |       |  |        |
| <i>Description</i>                                                                                                                                              | <p>Identifies income collections anticipated to be received from earnings on investments—regardless of the source of monies utilized in making the subject investment.</p> |                                                                                                                                                                                                                                                        |   |       |  |        |
|                                                                                                                                                                 | <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                            | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                               | Debit                                                                                                                                                                      |                                                                                                                                                                                                                                                        |   |       |  |        |
|                                                                                                                                                                 | Credit                                                                                                                                                                     |                                                                                                                                                                                                                                                        |   |       |  |        |
| <i>Subsidiary Ledgers</i>                                                                                                                                       | Form 432 – Income Control Ledger (Estimated)                                                                                                                               |                                                                                                                                                                                                                                                        |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                            |                                                                                                                                                                                                                                                        |   |       |  |        |
| <b>Debits</b>                                                                                                                                                   |                                                                                                                                                                            | <b>Credits</b>                                                                                                                                                                                                                                         |   |       |  |        |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                                            | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections                                                                                   |   |       |  |        |
| <i>Notes</i>                                                                                                                                                    | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                        |                                                                                                                                                                                                                                                        |   |       |  |        |

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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                |                                                                                                                                                                                   | <b>3107</b>                                                                                |
| <b>Account Title</b>                                                                                                                                                         | <b>Estimated Fiduciary Income</b>                                                                                                                                                 | <b>Account Number</b>                                                                      |
| <i>Description</i>                                                                                                                                                           | <p>Identifies income anticipated to be collected by a State accounting entity to be administered by the State in a trust or fiduciary capacity.</p>                               |                                                                                            |
| <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                |                                                                                                                                                                                   | <input checked="" type="checkbox"/> <b>Debit</b><br><input type="checkbox"/> <b>Credit</b> |
| <i>Subsidiary Ledgers</i>                                                                                                                                                    | <p>Form 432 – Income Control Ledger (Estimated)</p>                                                                                                                               |                                                                                            |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                          |                                                                                                                                                                                   |                                                                                            |
| <b>Debits</b>                                                                                                                                                                | <b>Credits</b>                                                                                                                                                                    |                                                                                            |
| <p>A201—Income Budget Authorizations<br/> A202—Income Budget Authorizations: Allocations<br/> F602—Closing Budgeted Income Accounts:<br/> Collections Exceeded Estimated</p> | <p>A202—Income Budget Authorizations: Allocations<br/> F401—Closing Income Accounts: Standard<br/> F601—Closing Budgeted Income Accounts:<br/> Estimated Exceeded Collections</p> |                                                                                            |
| <i>Notes</i>                                                                                                                                                                 | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                               |                                                                                            |



|                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                      |                |
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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>3108</b>                                                                                                                                                          |                |
| Account Title                                                                                                                                                   | Estimated Pro-Rata Income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                      | Account Number |
| Description                                                                                                                                                     | Identifies anticipated income to be collected from State accounting entities to cover the estimated cost of general administrative services provided to the subject accounting entities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                      |                |
|                                                                                                                                                                 | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 15%; background-color: #cccccc;"></div> <div>NORMAL ACCOUNT BALANCE</div> <div style="width: 10%; text-align: center;">▶</div> <div style="width: 15%; border: 1px solid black; padding: 2px;">X</div> <div style="width: 45%; border: 1px solid black; padding: 2px;">Debit</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 15%;"></div> <div></div> <div style="width: 10%; text-align: center;"></div> <div style="width: 45%; border: 1px solid black; padding: 2px;">Credit</div> </div> |                                                                                                                                                                      |                |
| Subsidiary Ledgers                                                                                                                                              | Form 432 — Income Control Ledger (Estimated)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                      |                |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                      |                |
| <b>Debits</b>                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Credits</b>                                                                                                                                                       |                |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                      |                |

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                   |                                                                                                                                                                      | <b>3109</b>                                                                  |
| <b>Account Title</b>                                                                                                                                            | <b>Estimated Bond Proceeds</b>                                                                                                                                       | <b>Account Number</b>                                                        |
| <i>Description</i>                                                                                                                                              | <p>Identifies anticipated income to be derived from the sale of bonds.</p>                                                                                           |                                                                              |
| <div style="background-color: #cccccc; width: 100px; height: 20px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                 |                                                                                                                                                                      | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| <i>Subsidiary Ledgers</i>                                                                                                                                       | <p>Form 432 – Income Control Ledger (Estimated)</p>                                                                                                                  |                                                                              |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                             |                                                                                                                                                                      |                                                                              |
| <b>Debits</b>                                                                                                                                                   | <b>Credits</b>                                                                                                                                                       |                                                                              |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                                                                              |
| <i>Notes</i>                                                                                                                                                    | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                  |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                        |                                                                                                                                                                      | 3110 |                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------------------------------------------------------------------------------|
| Account Title                                                                                                                                                   | Estimated Asset Sale Proceeds                                                                                          |                                                                                                                                                                      |      | Account Number                                                               |
| Description                                                                                                                                                     | Identifies income anticipated to be derived from the sale of State assets owned by non-enterprise accounting entities. |                                                                                                                                                                      |      |                                                                              |
|                                                                                                                                                                 | NORMAL ACCOUNT BALANCE ▶                                                                                               |                                                                                                                                                                      |      | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                                                                                                                                              | Form 432 – Income Control Ledger (Estimated)                                                                           |                                                                                                                                                                      |      |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                        |                                                                                                                                                                      |      |                                                                              |
| Debits                                                                                                                                                          |                                                                                                                        | Credits                                                                                                                                                              |      |                                                                              |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                        | A202—Income Budget Authorizations: Allocations<br>F401—Closing Income Accounts: Standard<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |      |                                                                              |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                                  |                                                                                                                                                                      |      |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                    | 3111                                                                                                                                                                         |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Account Title                                                                                                                                                   | Revenue Appropriations                                                                                             | Account Number                                                                                                                                                               |  |
| Description                                                                                                                                                     | Identifies the amount of revenue appropriated from one accounting entity to supply the financial needs of another. |                                                                                                                                                                              |  |
|                                                                                                                                                                 | NORMAL ACCOUNT BALANCE                                                                                             |                                                                                                                                                                              |  |
| Subsidiary Ledgers                                                                                                                                              | Form 432 – Income, Control Ledger (Estimated)                                                                      |                                                                                                                                                                              |  |
|                                                                                                                                                                 | TYPICAL ACCOUNT TRANSACTIONS                                                                                       |                                                                                                                                                                              |  |
| Debits                                                                                                                                                          |                                                                                                                    | Credits                                                                                                                                                                      |  |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                    | A202—Income Budget Authorizations: Allocations<br>F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |  |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                              |                                                                                                                                                                              |  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                         | 3112           |        |         |                                   |                                                |                                                |                                                            |                                                                       |                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------|---------|-----------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Estimated Income Collections Clearing—State                                                                                                                             | Account Number |        |         |                                   |                                                |                                                |                                                            |                                                                       |                                                                       |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Identifies anticipated income to be collected by one accounting entity in behalf of another which is to be subsequently transferred to the recipient accounting entity. |                |        |         |                                   |                                                |                                                |                                                            |                                                                       |                                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> </div> <div> <div></div> <div>Credit</div> </div>            |                |        |         |                                   |                                                |                                                |                                                            |                                                                       |                                                                       |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Form 432 — Income Control Ledger (Estimated)                                                                                                                            |                |        |         |                                   |                                                |                                                |                                                            |                                                                       |                                                                       |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                         |                |        |         |                                   |                                                |                                                |                                                            |                                                                       |                                                                       |
| <table border="1"> <thead> <tr> <th>Debits</th> <th>Credits</th> </tr> </thead> <tbody> <tr> <td>A201—Income Budget Authorizations</td> <td>A202—Income Budget Authorizations: Allocations</td> </tr> <tr> <td>A202—Income Budget Authorizations: Allocations</td> <td>F403—Closing Income Accounts: Income Collections Clearance</td> </tr> <tr> <td>F602—Closing Budgeted Income Accounts: Collections Exceeded Estimated</td> <td>F601—Closing Budgeted Income Accounts: Estimated Exceeded Collections</td> </tr> </tbody> </table> |                                                                                                                                                                         |                | Debits | Credits | A201—Income Budget Authorizations | A202—Income Budget Authorizations: Allocations | A202—Income Budget Authorizations: Allocations | F403—Closing Income Accounts: Income Collections Clearance | F602—Closing Budgeted Income Accounts: Collections Exceeded Estimated | F601—Closing Budgeted Income Accounts: Estimated Exceeded Collections |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Credits                                                                                                                                                                 |                |        |         |                                   |                                                |                                                |                                                            |                                                                       |                                                                       |
| A201—Income Budget Authorizations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | A202—Income Budget Authorizations: Allocations                                                                                                                          |                |        |         |                                   |                                                |                                                |                                                            |                                                                       |                                                                       |
| A202—Income Budget Authorizations: Allocations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | F403—Closing Income Accounts: Income Collections Clearance                                                                                                              |                |        |         |                                   |                                                |                                                |                                                            |                                                                       |                                                                       |
| F602—Closing Budgeted Income Accounts: Collections Exceeded Estimated                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | F601—Closing Budgeted Income Accounts: Estimated Exceeded Collections                                                                                                   |                |        |         |                                   |                                                |                                                |                                                            |                                                                       |                                                                       |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | All entries made to this account require the approval of the Central Budget Division.                                                                                   |                |        |         |                                   |                                                |                                                |                                                            |                                                                       |                                                                       |

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| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                              | 3113                                                                                                                                                                                        |                |
| Account Title                                                                                                                                                   | Estimated Income Collections Clearing—Other                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                             | Account Number |
| Description                                                                                                                                                     | Identifies anticipated collections to be made by the State solely in behalf of non-State governmental entities and subsequently transferred to the non-State governmental entities.                                                                                                                                                                                                                          |                                                                                                                                                                                             |                |
|                                                                                                                                                                 | <div style="display: flex; justify-content: space-between;"> <div style="width: 15%; background-color: #cccccc;"></div> <div>NORMAL ACCOUNT BALANCE</div> <div style="width: 10%; text-align: center;">▶</div> <div style="width: 15%; border: 1px solid black; padding: 2px;">X</div> <div style="width: 45%; border: 1px solid black; padding: 2px;">             Debit<br/>Credit           </div> </div> |                                                                                                                                                                                             |                |
| Subsidiary Ledgers                                                                                                                                              | Form 432 — Income Control Ledger (Estimated)                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                             |                |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                             |                |
| Debits                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                              | Credits                                                                                                                                                                                     |                |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts;<br>Collections Exceeded Estimated |                                                                                                                                                                                                                                                                                                                                                                                                              | A202—Income Budget Authorizations: Allocations<br>F403—Closing Income Accounts: Income<br>Collections Clearance<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                             |                |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                          |                                                                                                                                                                                                                   | 3114                                                                                                                                                                         |   |       |  |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                                                                                                                                   | Estimated Reimbursements                                                                                                                                                                                          | Account Number                                                                                                                                                               |   |       |  |        |
| Description                                                                                                                                                     | <p>Identifies anticipated expenditure recoveries to be collected by the State for services rendered or commodities furnished by non-enterprise accounting entities to State or non-State agencies or persons.</p> |                                                                                                                                                                              |   |       |  |        |
|                                                                                                                                                                 | NORMAL ACCOUNT BALANCE                                                                                                                                                                                            | <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table>                                                                        | X | Debit |  | Credit |
| X                                                                                                                                                               | Debit                                                                                                                                                                                                             |                                                                                                                                                                              |   |       |  |        |
|                                                                                                                                                                 | Credit                                                                                                                                                                                                            |                                                                                                                                                                              |   |       |  |        |
| Subsidiary Ledgers                                                                                                                                              | Form 432 — Income Control Ledger (Estimated)                                                                                                                                                                      |                                                                                                                                                                              |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                    |                                                                                                                                                                                                                   |                                                                                                                                                                              |   |       |  |        |
| Debits                                                                                                                                                          |                                                                                                                                                                                                                   | Credits                                                                                                                                                                      |   |       |  |        |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated |                                                                                                                                                                                                                   | A202—Income Budget Authorizations: Allocations<br>F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |   |       |  |        |
| Notes                                                                                                                                                           | All entries made to this account require the approval of the Central Budget Division.                                                                                                                             |                                                                                                                                                                              |   |       |  |        |

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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                     | <b>3115</b>                                                                                                                |
| <b>Account Title</b>                          | <b>Estimated Sinking Fund Revenue</b>                                                                                                                                                                                               | <b>Account Number</b>                                                                                                      |
| <i>Description</i>                            | <p>Identifies the amount required to retire bonds and/or pay interest due on bonds outstanding wherein the required amounts are to be directly provided through dedicated taxes, licenses, fees or other State revenue sources.</p> |                                                                                                                            |
| <b>NORMAL ACCOUNT BALANCE</b>                 |                                                                                                                                                                                                                                     | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit                                               |
| <i>Subsidiary Ledgers</i>                     | <p>Form 432 – Income Control Ledger (Estimated)</p>                                                                                                                                                                                 |                                                                                                                            |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                     |                                                                                                                            |
|                                               | <b>Debits</b>                                                                                                                                                                                                                       | <b>Credits</b>                                                                                                             |
|                                               | A301—Sinking Fund: Current Income Requirement<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated                                                                                                           | F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |
| <i>Notes</i>                                  | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                                                                                 |                                                                                                                            |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                        |               |                |                                                                                                                           |                                                                                                                            |
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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                   | <b>3116</b>                                                                                                                                                                                                                                            |               |                |                                                                                                                           |                                                                                                                            |
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ▶ <b>Estimated Sinking Fund Contribution</b>                                                                                                                                                                                                                                                      | ▲ Account Number ▲                                                                                                                                                                                                                                     |               |                |                                                                                                                           |                                                                                                                            |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>Identifies the requirements of sinking funds to retire bonds and pay interest due wherein the source of the contribution is to be derived from non-Treasury Fund accounting entities or the amounts to be contributed have previously been identified as a more specific source of income.</p> |                                                                                                                                                                                                                                                        |               |                |                                                                                                                           |                                                                                                                            |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X             | Debit          |                                                                                                                           | Credit                                                                                                                     |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Debit                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                        |               |                |                                                                                                                           |                                                                                                                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Credit                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                        |               |                |                                                                                                                           |                                                                                                                            |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>Form 432 — Income Control Ledger (Estimated)</p>                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                        |               |                |                                                                                                                           |                                                                                                                            |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                        |               |                |                                                                                                                           |                                                                                                                            |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"><b>Debits</b></td> <td style="width: 50%; text-align: center;"><b>Credits</b></td> </tr> <tr> <td style="vertical-align: top; padding: 5px;">           A301—Sinking Fund: Current Income Requirement<br/>           F602—Closing Budgeted Income Accounts:<br/>                 Collections Exceeded Estimated         </td> <td style="vertical-align: top; padding: 5px;">           F402—Closing Income Accounts: Standard (cont.)<br/>           F601—Closing Budgeted Income Accounts:<br/>                 Estimated Exceeded Collections         </td> </tr> </table> |                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                        | <b>Debits</b> | <b>Credits</b> | A301—Sinking Fund: Current Income Requirement<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated | F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Credits</b>                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                        |               |                |                                                                                                                           |                                                                                                                            |
| A301—Sinking Fund: Current Income Requirement<br>F602—Closing Budgeted Income Accounts:<br>Collections Exceeded Estimated                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections                                                                                                                                                                        |                                                                                                                                                                                                                                                        |               |                |                                                                                                                           |                                                                                                                            |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                                                                                                                                               |                                                                                                                                                                                                                                                        |               |                |                                                                                                                           |                                                                                                                            |

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3117

Account  
Title

Estimated Excess Sinking Fund Transfers

Account  
Number

Description

Identifies the total amounts anticipated to be received from Sinking Fund accounts which have accumulated monies exceeding the needs of the Sinking Fund account.

NORMAL ACCOUNT BALANCE

X

Debit

Credit

Subsidiary  
Ledgers

Form 432 – Income Control Ledger (Estimated)

## TYPICAL ACCOUNT TRANSACTIONS

## Debits

A201—Income Budget Authorizations  
F602—Closing Budgeted Income Accounts:  
Collections Exceeded Estimated

## Credits

A202—Income Budget Authorizations: Allocations  
F402—Closing Income Accounts: Standard (cont.)  
F601—Closing Budgeted Income Accounts:  
Estimated Exceeded Collections

Notes

All entries made to this account require the approval of the Central Budget Division.

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                         |                                                                                                                                                     |                                                                                                                                                                              | 3118                                                                                  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--|
| Account Title                                                                                                                                                  | Estimated Income — Other                                                                                                                            |                                                                                                                                                                              | Account Number ▲                                                                      |  |
| Description                                                                                                                                                    | Identifies the total amount of revenue anticipated to be received from sources not accurately identified in other budgetary income control accounts |                                                                                                                                                                              |                                                                                       |  |
|                                                                                                                                                                | <div></div>                                                                                                                                         |                                                                                                                                                                              | <div> <div>X</div> <div>Debit</div> </div> <div> <div></div> <div>Credit</div> </div> |  |
| Subsidiary Ledgers                                                                                                                                             | Form 432 — Income Control Ledger (Estimated)                                                                                                        |                                                                                                                                                                              |                                                                                       |  |
|                                                                                                                                                                |                                                                                                                                                     |                                                                                                                                                                              |                                                                                       |  |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                   |                                                                                                                                                     |                                                                                                                                                                              |                                                                                       |  |
| Debits                                                                                                                                                         |                                                                                                                                                     | Credits                                                                                                                                                                      |                                                                                       |  |
| A201—Income Budget Authorizations<br>A202—Income Budget Authorizations: Allocations<br>F602—Closing Budgeted Income Accounts<br>Collections Exceeded Estimated |                                                                                                                                                     | A202—Income Budget Authorizations: Allocations<br>F402—Closing Income Accounts: Standard (cont.)<br>F601—Closing Budgeted Income Accounts:<br>Estimated Exceeded Collections |                                                                                       |  |
| Notes                                                                                                                                                          | All entries made to this account require the approval of the Central Budget Division.                                                               |                                                                                                                                                                              |                                                                                       |  |

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                   |  |       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                           | 3201                                                                                                                                              |  |       |
| Account Title                                                                                                                                                                                         | Support Appropriations                                                                                                                                                                                                                                                                                                                                                    | Account Number                                                                                                                                    |  |       |
| Description                                                                                                                                                                                           | Identifies amounts appropriated or authorized to cover the general cost of operating State government.                                                                                                                                                                                                                                                                    |                                                                                                                                                   |  |       |
|                                                                                                                                                                                                       | <div style="display: flex; justify-content: space-between;"> <div style="width: 10%; background-color: #cccccc;"></div> <div style="width: 70%;">NORMAL ACCOUNT BALANCE</div> <div style="width: 10%; text-align: right;">X</div> <div style="width: 10%; text-align: right;"> <table border="1"> <tr><td>Debit</td></tr> <tr><td>Credit</td></tr> </table> </div> </div> |                                                                                                                                                   |  | Debit |
| Debit                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                   |  |       |
| Credit                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                   |  |       |
| Subsidiary Ledgers                                                                                                                                                                                    | Form 431 – Expenditure Control Ledger (Authorized)                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                   |  |       |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                   |  |       |
| Debits                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                           | Credits                                                                                                                                           |  |       |
| A112—Expenditure Budget Authorizations—Allotments<br>A113—Expenditure Budget Authorizations—Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account |                                                                                                                                                                                                                                                                                                                                                                           | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations—Allotments<br>A113—Expenditure Budget Authorizations—Allocations |  |       |
| Notes                                                                                                                                                                                                 | All entries made to this account require the approval of the Central Budget Division.                                                                                                                                                                                                                                                                                     |                                                                                                                                                   |  |       |



|                                                                                                                                                                                                               |                                                                                                                                                           |                                                                                                                                                                                                                                                                 |  |       |   |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                 |                                                                                                                                                           | <b>3202</b>                                                                                                                                                                                                                                                     |  |       |   |        |
| Account Title                                                                                                                                                                                                 | ▶ <b>Capital Outlay Appropriations</b>                                                                                                                    | ▲ Account Number ▲                                                                                                                                                                                                                                              |  |       |   |        |
| Description                                                                                                                                                                                                   | <p>Identifies amounts, appropriated or authorized, to purchase land or construct buildings or finance major improvements.</p>                             |                                                                                                                                                                                                                                                                 |  |       |   |        |
|                                                                                                                                                                                                               | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                           | <table border="1" style="float: right; border-collapse: collapse;"> <tr> <td style="width: 50px;"></td> <td style="text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                                                                                               | Debit                                                                                                                                                     |                                                                                                                                                                                                                                                                 |  |       |   |        |
| X                                                                                                                                                                                                             | Credit                                                                                                                                                    |                                                                                                                                                                                                                                                                 |  |       |   |        |
| Subsidiary Ledgers                                                                                                                                                                                            | <p>Form 431 – Expenditure Control Ledger (Authorized)</p>                                                                                                 |                                                                                                                                                                                                                                                                 |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                                                                                                                                 |  |       |   |        |
| <b>Debits</b>                                                                                                                                                                                                 | <b>Credits</b>                                                                                                                                            |                                                                                                                                                                                                                                                                 |  |       |   |        |
| A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations |                                                                                                                                                                                                                                                                 |  |       |   |        |
| Notes                                                                                                                                                                                                         | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                       |                                                                                                                                                                                                                                                                 |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                  |                                                                                                                                                           |                                                                                                                                                     | 3203            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Account Title                                                                                                                                                                                           | State Aid and Benefit Appropriations                                                                                                                      | Account Number                                                                                                                                      |                 |
| Description                                                                                                                                                                                             | Identifies the total amount, authorized or appropriated, to be paid directly by the State to recipients to provide them with financial aid or assistance. |                                                                                                                                                     |                 |
|                                                                                                                                                                                                         | NORMAL ACCOUNT BALANCE                                                                                                                                    |                                                                                                                                                     | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                      | Form 431 – Expenditure Control Ledger (Authorized)                                                                                                        |                                                                                                                                                     |                 |
|                                                                                                                                                                                                         | TYPICAL ACCOUNT TRANSACTIONS                                                                                                                              |                                                                                                                                                     |                 |
| Debits                                                                                                                                                                                                  |                                                                                                                                                           | Credits                                                                                                                                             |                 |
| A112—Expenditure Budget Authorizations: Allotments<br>A113—Expenditure Budget Authorizations: Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account |                                                                                                                                                           | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations: Allotments<br>A113—Expenditure Budget Authorizations: Allocations |                 |
| Notes                                                                                                                                                                                                   | All entries made to this account require the approval of the Central Budget Division.                                                                     |                                                                                                                                                     |                 |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                             |                                                                                                                                                                        |                                                                                                                                                                            | 3204            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Account Title                                                                                                                                                                                                                      | Local Assistance Appropriations                                                                                                                                        | Account Number ▲                                                                                                                                                           |                 |
| Description                                                                                                                                                                                                                        | <p>Identifies amounts, appropriated or authorized, to be paid by the State to non-State governmental entities to be expended by the non-State governmental entity.</p> |                                                                                                                                                                            |                 |
|                                                                                                                                                                                                                                    | NORMAL ACCOUNT BALANCE ►                                                                                                                                               | X                                                                                                                                                                          | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                                                 | <p>Form 431 — Expenditure Control Ledger (Authorized)</p>                                                                                                              |                                                                                                                                                                            |                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                       |                                                                                                                                                                        |                                                                                                                                                                            |                 |
| Debits                                                                                                                                                                                                                             |                                                                                                                                                                        | Credits                                                                                                                                                                    |                 |
| <p>A112—Expenditure Budget Authorizations:<br/>Allotments</p> <p>A113—Expenditure Budget Authorizations:<br/>Allocations</p> <p>F101—Closing Disbursement Accounts: Standard</p> <p>F501—Closing Budgeted Disbursement Account</p> |                                                                                                                                                                        | <p>A111—Expenditure Budget Authorizations</p> <p>A112—Expenditure Budget Authorizations:<br/>Allotments</p> <p>A113—Expenditure Budget Authorizations:<br/>Allocations</p> |                 |
| Notes                                                                                                                                                                                                                              | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                    |                                                                                                                                                                            |                 |

|                                                        |                                                                                                                                       |                                                        |
|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                 |                                                                                                                                       | 3205                                                   |
| Account Title                                          | Authorized State Grants                                                                                                               | Account Number                                         |
| Description                                            | Identifies amounts of State monies, authorized or appropriated, to be given to non-State governmental entities in the form of grants. |                                                        |
|                                                        | NORMAL ACCOUNT BALANCE                                                                                                                |                                                        |
| Subsidiary Ledgers                                     | Form 431 – Expenditure Control Ledger (Authorized)                                                                                    |                                                        |
|                                                        | TYPICAL ACCOUNT TRANSACTIONS                                                                                                          |                                                        |
| Debits                                                 |                                                                                                                                       | Credits                                                |
| A112—Expenditure Budget Authorizations:<br>Allotments  |                                                                                                                                       | A111—Expenditure Budget Authorizations                 |
| A113—Expenditure Budget Authorizations:<br>Allocations |                                                                                                                                       | A112—Expenditure Budget Authorizations:<br>Allotments  |
| F101—Closing Disbursement Accounts: Standard           |                                                                                                                                       | A113—Expenditure Budget Authorizations:<br>Allocations |
| F501—Closing Budgeted Disbursement Account             |                                                                                                                                       |                                                        |
| Notes                                                  | All entries made to this account require the approval of the Central Budget Division.                                                 |                                                        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                          | 3206           |        |         |                                                       |                                        |                                                        |                                                       |                                              |                                                        |                                            |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------|---------|-------------------------------------------------------|----------------------------------------|--------------------------------------------------------|-------------------------------------------------------|----------------------------------------------|--------------------------------------------------------|--------------------------------------------|--|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Anticipated Federal Grant Transfers                                                                                                                                      | Account Number |        |         |                                                       |                                        |                                                        |                                                       |                                              |                                                        |                                            |  |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Identifies the amount of federal grants received by the State which are to be transferred as federal grants to non-State governmental entities.                          |                |        |         |                                                       |                                        |                                                        |                                                       |                                              |                                                        |                                            |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div></div> <div>X</div> <div></div> </div> <div> <div>Debit</div> <div>Credit</div> </div> |                |        |         |                                                       |                                        |                                                        |                                                       |                                              |                                                        |                                            |  |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Form 431 — Expenditure Control Ledger (Authorized)                                                                                                                       |                |        |         |                                                       |                                        |                                                        |                                                       |                                              |                                                        |                                            |  |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                          |                |        |         |                                                       |                                        |                                                        |                                                       |                                              |                                                        |                                            |  |
| <table border="1"> <thead> <tr> <th>Debits</th> <th>Credits</th> </tr> </thead> <tbody> <tr> <td>A112—Expenditure Budget Authorizations:<br/>Allotments</td> <td>A111—Expenditure Budget Authorizations</td> </tr> <tr> <td>A113—Expenditure Budget Authorizations:<br/>Allocations</td> <td>A112—Expenditure Budget Authorizations:<br/>Allotments</td> </tr> <tr> <td>F101—Closing Disbursement Accounts: Standard</td> <td>A113—Expenditure Budget Authorizations:<br/>Allocations</td> </tr> <tr> <td>F501—Closing Budgeted Disbursement Account</td> <td></td> </tr> </tbody> </table> |                                                                                                                                                                          |                | Debits | Credits | A112—Expenditure Budget Authorizations:<br>Allotments | A111—Expenditure Budget Authorizations | A113—Expenditure Budget Authorizations:<br>Allocations | A112—Expenditure Budget Authorizations:<br>Allotments | F101—Closing Disbursement Accounts: Standard | A113—Expenditure Budget Authorizations:<br>Allocations | F501—Closing Budgeted Disbursement Account |  |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Credits                                                                                                                                                                  |                |        |         |                                                       |                                        |                                                        |                                                       |                                              |                                                        |                                            |  |
| A112—Expenditure Budget Authorizations:<br>Allotments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | A111—Expenditure Budget Authorizations                                                                                                                                   |                |        |         |                                                       |                                        |                                                        |                                                       |                                              |                                                        |                                            |  |
| A113—Expenditure Budget Authorizations:<br>Allocations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | A112—Expenditure Budget Authorizations:<br>Allotments                                                                                                                    |                |        |         |                                                       |                                        |                                                        |                                                       |                                              |                                                        |                                            |  |
| F101—Closing Disbursement Accounts: Standard                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | A113—Expenditure Budget Authorizations:<br>Allocations                                                                                                                   |                |        |         |                                                       |                                        |                                                        |                                                       |                                              |                                                        |                                            |  |
| F501—Closing Budgeted Disbursement Account                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                          |                |        |         |                                                       |                                        |                                                        |                                                       |                                              |                                                        |                                            |  |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | All entries made to this account require the approval of the Central Budget Division.                                                                                    |                |        |         |                                                       |                                        |                                                        |                                                       |                                              |                                                        |                                            |  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                     | 3207                                                                                                                                                                                                                                                                      |        |         |                                                                                                                                                                                                         |                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Authorized Fiduciary Disbursements                                                                                                                  | Account Number                                                                                                                                                                                                                                                            |        |         |                                                                                                                                                                                                         |                                                                                                                                                     |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p>Identifies amounts, authorized or appropriated, to be disbursed from monies held by the State in a trust, safekeeping or fiduciary capacity.</p> |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                                                         |                                                                                                                                                     |
| NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">x</td> <td style="text-align: center;">Credit</td> </tr> </table> |        | Debit   | x                                                                                                                                                                                                       | Credit                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Debit                                                                                                                                               |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                                                         |                                                                                                                                                     |
| x                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Credit                                                                                                                                              |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                                                         |                                                                                                                                                     |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>Form 431 – Expenditure Control Ledger (Authorized)</p>                                                                                           |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                                                         |                                                                                                                                                     |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                     |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                                                         |                                                                                                                                                     |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top; padding: 5px;"> A112—Expenditure Budget Authorizations: Allotments<br/> A113—Expenditure Budget Authorizations: Allocations<br/> F101—Closing Disbursement Accounts: Standard<br/> F501—Closing Budgeted Disbursement Account </td> <td style="vertical-align: top; padding: 5px;"> A111—Expenditure Budget Authorizations<br/> A112—Expenditure Budget Authorizations: Allotments<br/> A113—Expenditure Budget Authorizations: Allocations </td> </tr> </tbody> </table> |                                                                                                                                                     |                                                                                                                                                                                                                                                                           | Debits | Credits | A112—Expenditure Budget Authorizations: Allotments<br>A113—Expenditure Budget Authorizations: Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations: Allotments<br>A113—Expenditure Budget Authorizations: Allocations |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Credits                                                                                                                                             |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                                                         |                                                                                                                                                     |
| A112—Expenditure Budget Authorizations: Allotments<br>A113—Expenditure Budget Authorizations: Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations: Allotments<br>A113—Expenditure Budget Authorizations: Allocations |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                                                         |                                                                                                                                                     |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                 |                                                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                                                         |                                                                                                                                                     |



|                                                                                                                                                                                                           |                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                           |  |       |   |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                             |                                                                                                                                                                                                                          | <b>3208</b>                                                                                                                                                                                                                                                               |  |       |   |        |
| Account Title                                                                                                                                                                                             | ▶ <b>Authorized Operating Expenses</b>                                                                                                                                                                                   | ▲ Account Number ▲                                                                                                                                                                                                                                                        |  |       |   |        |
| <b>Description</b>                                                                                                                                                                                        | <p>Identifies amounts, authorized or appropriated, to be disbursed from enterprise-type accounts for the purpose of paying the cost of materials sold or the cost of services received from which income is derived.</p> |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                           |                                                                                                                                                                                                                          | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                                                                                           | Debit                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                                                                                                                                                                                         | Credit                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                 | Form 431 — Expenditure Control Ledger (Authorized)                                                                                                                                                                       |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                       |                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Debits</b>                                                                                                                                                                                             | <b>Credits</b>                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                           |  |       |   |        |
| A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations<br>F102—Year-end Accruals: Standard (cont.)<br>F501—Closing Budgeted Disbursement Account | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations                                                                |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Notes</b>                                                                                                                                                                                              | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                                                                      |                                                                                                                                                                                                                                                                           |  |       |   |        |

# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

3209

Account  
Title

Authorized Transfers — Out

Account  
Number ▲

Description

Identifies amounts to be transferred from one accounting entity to another pursuant to an appropriation to do so.

**NORMAL ACCOUNT BALANCE** ►

Debit

X

Credit

Subsidiary  
Ledgers

Form 431 — Expenditure Control Ledger (Authorized)

## TYPICAL ACCOUNT TRANSACTIONS

### Debits

A112—Expenditure Budget Authorizations:  
Allotments  
A113—Expenditure Budget Authorizations:  
Allocations  
F101—Closing Disbursement Accounts: Standard  
F501—Closing Budgeted Disbursement Account

### Credits

A111—Expenditure Budget Authorizations  
A112—Expenditure Budget Authorizations:  
Allotments  
A113—Expenditure Budget Authorizations:  
Allocations

Notes

*All entries made to this account require the approval of the Central Budget Division.*

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                | 3210                                                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                 | Anticipated Income Refunds                                                                                                                                                                                                                                                                                     | Account Number                                                                                                                                            |
| Description                                                                                                                                                                                                   | Identifies income collections which are authorized or appropriated to be refunded by non-income collections clearing accounts.                                                                                                                                                                                 |                                                                                                                                                           |
|                                                                                                                                                                                                               | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 20%; background-color: #cccccc;"></div> <div>NORMAL ACCOUNT BALANCE</div> <div style="width: 10%; text-align: center;">X</div> <div style="width: 10%; text-align: center;">Debit<br/>Credit</div> </div> |                                                                                                                                                           |
| Subsidiary Ledgers                                                                                                                                                                                            | Form 431 — Expenditure Control Ledger (Authorized)                                                                                                                                                                                                                                                             |                                                                                                                                                           |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                |                                                                                                                                                           |
| <b>Debits</b>                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                | <b>Credits</b>                                                                                                                                            |
| A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account |                                                                                                                                                                                                                                                                                                                | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations:<br>Allocations |
| Notes                                                                                                                                                                                                         | All entries made to this account require the approval of the Central Budget Division.                                                                                                                                                                                                                          |                                                                                                                                                           |

|                                                                                                                                                                                                                                                                      |                                                                                                                                                                                    |                                                                                                                                                                                                                                                                           |  |       |   |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                               |                                                                                                                                                                                    | 3211                                                                                                                                                                                                                                                                      |  |       |   |        |
| Account Title                                                                                                                                                                                                                                                        | ▶ Anticipated Income Refunds – Clearance                                                                                                                                           | ▲ Account Number ▲                                                                                                                                                                                                                                                        |  |       |   |        |
| Description                                                                                                                                                                                                                                                          | <p>Identifies income collections authorized or appropriated to be refunded by income collection clearance accounts.</p>                                                            |                                                                                                                                                                                                                                                                           |  |       |   |        |
| NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                                             |                                                                                                                                                                                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                                                                                                                                                      | Debit                                                                                                                                                                              |                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                                                                                                                                                                                                                                                    | Credit                                                                                                                                                                             |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Subsidiary Ledgers                                                                                                                                                                                                                                                   | <p>Form 431– Expenditure Control Ledger (Authorized)</p>                                                                                                                           |                                                                                                                                                                                                                                                                           |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                         |                                                                                                                                                                                    |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Debits                                                                                                                                                                                                                                                               | Credits                                                                                                                                                                            |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <p>A112–Expenditure Budget Authorizations:<br/>    Allotments</p> <p>A113–Expenditure Budget Authorizations:<br/>    Allocations</p> <p>F103–Closing Disbursement Accounts: Income<br/>    Refunds – Clearance</p> <p>F501–Closing Budgeted Disbursement Account</p> | <p>A111–Expenditure Budget Authorizations</p> <p>A112–Expenditure Budget Authorizations:<br/>    Allotments</p> <p>A113–Expenditure Budget Authorizations:<br/>    Allocations</p> |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Notes                                                                                                                                                                                                                                                                | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                                |                                                                                                                                                                                                                                                                           |  |       |   |        |

|                                                                                                            |                                                                                                                          |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|---|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                              |                                                                                                                          | <b>3212</b>                                                                                                                                                                                                                                                                             |  |              |   |               |
| <b>Account Title</b>                                                                                       | <b>Authorized Bond Retirement Disbursements</b>                                                                          | <b>Account Number</b>                                                                                                                                                                                                                                                                   |  |              |   |               |
| <i>Description</i>                                                                                         | <p>Identifies the amount to be disbursed from Sinking Fund accounts to retire bonds maturing during the fiscal year.</p> |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|                                                                                                            | <b>NORMAL ACCOUNT BALANCE</b>                                                                                            | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                                                                                            | <b>Debit</b>                                                                                                             |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| X                                                                                                          | <b>Credit</b>                                                                                                            |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <i>Subsidiary Ledgers</i>                                                                                  | <p>Form 431 – Expenditure Control Ledger (Authorized)</p>                                                                |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                        |                                                                                                                          |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Debits</b>                                                                                              | <b>Credits</b>                                                                                                           |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <p>F104—Closing Disbursement Accounts: Bond Accounts</p> <p>F501—Closing Budgeted Disbursement Account</p> | <p>A401—Sinking Fund: Current Disbursement Requirements</p>                                                              |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <i>Notes</i>                                                                                               | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                      |                                                                                                                                                                                                                                                                                         |  |              |   |               |

|                                                                                                                                   |                                                                                                                    |                                                                                                                                                                                                                                                                     |  |       |   |        |
|-----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                     |                                                                                                                    | <b>3213</b>                                                                                                                                                                                                                                                         |  |       |   |        |
| Account Title                                                                                                                     | ▶ <b>Authorized Bond Interest Expense</b>                                                                          | ▲ Account Number ▲                                                                                                                                                                                                                                                  |  |       |   |        |
| Description                                                                                                                       | <p>Identifies the amounts to be disbursed from Sinking Fund accounts to pay interest due on bonds outstanding.</p> |                                                                                                                                                                                                                                                                     |  |       |   |        |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶ |                                                                                                                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%; text-align: center;">Debit</td></tr> <tr><td style="text-align: center;">X</td><td style="text-align: center;">Credit</td></tr> </table> |  | Debit | X | Credit |
|                                                                                                                                   | Debit                                                                                                              |                                                                                                                                                                                                                                                                     |  |       |   |        |
| X                                                                                                                                 | Credit                                                                                                             |                                                                                                                                                                                                                                                                     |  |       |   |        |
| Subsidiary Ledgers                                                                                                                | <p>Form 431 — Expenditure Control Ledger (Authorized)</p>                                                          |                                                                                                                                                                                                                                                                     |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                               |                                                                                                                    |                                                                                                                                                                                                                                                                     |  |       |   |        |
| <b>Debits</b>                                                                                                                     |                                                                                                                    | <b>Credits</b>                                                                                                                                                                                                                                                      |  |       |   |        |
| <p>F104—Closing Disbursement Accounts: Bond Accounts</p> <p>F501—Closing Budgeted Disbursement Account</p>                        |                                                                                                                    | <p>A401—Sinking Fund: Current Disbursement Requirements</p>                                                                                                                                                                                                         |  |       |   |        |
| Notes                                                                                                                             | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                |                                                                                                                                                                                                                                                                     |  |       |   |        |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                     |                                                                                                                                                                        | 3214                                                                                                                                                                                                                                                                      |  |       |   |        |
|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                              | Anticipated Fiscal Agent Fees                                                                                                                                          | Account Number ▲                                                                                                                                                                                                                                                          |  |       |   |        |
| <i>Description</i>                                                                                         | <p>Identifies amounts anticipated to be paid to fiscal agents for services provided in the process of retiring State bonds or making applicable interest payments.</p> |                                                                                                                                                                                                                                                                           |  |       |   |        |
|                                                                                                            | NORMAL ACCOUNT BALANCE ►                                                                                                                                               | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                            | Debit                                                                                                                                                                  |                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                                                                                          | Credit                                                                                                                                                                 |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <i>Subsidiary Ledgers</i>                                                                                  | <p>Form 431 — Expenditure Control Ledger (Authorized)</p>                                                                                                              |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                        |                                                                                                                                                                        |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Debits</b>                                                                                              | <b>Credits</b>                                                                                                                                                         |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <p>F104—Closing Disbursement Accounts: Bond Accounts</p> <p>F501—Closing Budgeted Disbursement Account</p> | <p>A401—Sinking Fund: Current Disbursement Requirements</p>                                                                                                            |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <i>Notes</i>                                                                                               | <p><i>All entries made to this account require the approval of the Central Budget Division.</i></p>                                                                    |                                                                                                                                                                                                                                                                           |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                       |                                                                                                                                          |                                                                                                                                                            | 3215           |                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------|
| Account Title                                                                                                                                                                                                |                                                                                                                                          | Appropriations — Other                                                                                                                                     | Account Number |                 |
| Description                                                                                                                                                                                                  | Identifies amounts authorized for expenditure wherein the amount so provided is not properly accounted under the other control accounts. |                                                                                                                                                            |                |                 |
|                                                                                                                                                                                                              | NORMAL ACCOUNT BALANCE                                                                                                                   |                                                                                                                                                            | X              | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                                           | Form 432 — Expenditure Control Ledger (Authorized)                                                                                       |                                                                                                                                                            |                |                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                 |                                                                                                                                          |                                                                                                                                                            |                |                 |
| Debits                                                                                                                                                                                                       |                                                                                                                                          | Credits                                                                                                                                                    |                |                 |
| A112—Expenditure Budget Authorizations—<br>Allotments<br>A113—Expenditure Budget Authorizations<br>Allocations<br>F101—Closing Disbursement Accounts: Standard<br>F501—Closing Budgeted Disbursement Account |                                                                                                                                          | A111—Expenditure Budget Authorizations<br>A112—Expenditure Budget Authorizations:<br>Allotments<br>A113—Expenditure Budget Authorizations :<br>Allocations |                |                 |
| Notes                                                                                                                                                                                                        | All entries made to this account require the approval of the Central Budget Division.                                                    |                                                                                                                                                            |                |                 |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                               |                                                                                                                                                                                                         | 3216                                     |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| Account Title                                                                        | Anticipated Expenditure Allocations                                                                                                                                                                     | Account Number                           |
| Description                                                                          | Identifies the amount of non-cash disbursements anticipated to be charged to cost categories of enterprise or specific accounting entities (depreciation, cost of goods sold, overpaid expenses, etc.). |                                          |
|                                                                                      | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> <div>Credit</div> </div>                                                                     |                                          |
| Subsidiary Ledgers                                                                   | Form 432 -- Expenditure Control Ledger (Authorized)                                                                                                                                                     |                                          |
| TYPICAL ACCOUNT TRANSACTIONS                                                         |                                                                                                                                                                                                         |                                          |
| Debits                                                                               |                                                                                                                                                                                                         | Credits                                  |
| F102—Closing Disbursements: Enterprise<br>F501—Closing Budgeted Disbursement Account |                                                                                                                                                                                                         | A402—Anticipated Expenditure Allocations |
| Notes                                                                                |                                                                                                                                                                                                         |                                          |

# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

4101

Account  
Title

Fund Balance—General

Account  
Number

Description

PRE-BUDGET: Identifies the difference between an accounting entity's assets and liabilities.  
WITH BUDGET: Identifies the difference between an accounting entity's assets and liabilities  
and the difference between anticipated income and disbursements.  
OPERATIONAL: Identifies the difference between an accounting entity's assets and liabilities  
plus the difference between anticipated income and disbursements and actual receipts and disbursements.

NORMAL ACCOUNT BALANCE

Debit  
Credit

X

Subsidiary  
Ledgers

Form 431 — Expenditure Control Ledger (Authorized)

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

A111—Expenditure Budget Authorizations  
A401—Sinking Fund: Current Disbursement  
Requirements  
A402—Anticipated Expenditure Allocations  
B361—Property Sold: Enterprise Fund Account  
B362—Property Surveyed: Enterprise Fund  
Account  
F601—Closing Budgeted Income Accounts:  
Estimated Exceeded Collections

A201—Income Budget Authorizations  
A301—Sinking Fund: Current Income  
Requirements  
B361—Property Sold: Enterprise Type Account  
F301—Close Prior Year Expenditure Adjustments  
Account  
F501—Closing Budgeted Disbursement Account  
F602—Closing Budgeted Income Accounts:  
Collections Exceeded Estimate

Notes

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 4201                                                                                                                                                                                                                                                         |  |       |   |        |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                            | Fund Balance—Special Trusts                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ▲ Account Number ▲                                                                                                                                                                                                                                           |  |       |   |        |
| Description                              | <p>PRE-BUDGET: Identifies the difference between an accounting entity's assets and liabilities.</p> <p>WITH BUDGET: Identifies the difference between an accounting entity's assets and liabilities and the difference between anticipated income and disbursements.</p> <p>OPERATIONAL: Identifies the difference between an accounting entity's assets and liabilities plus the difference between anticipated income and disbursements and actual receipts and disbursements.</p> |                                                                                                                                                                                                                                                              |  |       |   |        |
|                                          | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;"></td> <td style="text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                          | Debit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                              |  |       |   |        |
| X                                        | Credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                              |  |       |   |        |
| Subsidiary Ledgers                       | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                              |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                              |  |       |   |        |
| Debits                                   | Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                              |  |       |   |        |
| C702—Property Held In Trust: Disposition | C701—Property Held In Trust: Receipted                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                              |  |       |   |        |
| Notes                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                              |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                          |  |         |  |  | 4301              |
|----------------------------------------|----------------------------------------------------------------------------------------------------------|--|---------|--|--|-------------------|
| Account Title ▶                        | Working Capital Advanced                                                                                 |  |         |  |  | Account Number ▲  |
| Description                            | Identifies the amount of funds donated to an enterprise type accounting entity for operational purposes. |  |         |  |  |                   |
|                                        | NORMAL ACCOUNT BALANCE ▶                                                                                 |  |         |  |  | Debit<br>X Credit |
| Subsidiary Ledgers                     | None                                                                                                     |  |         |  |  |                   |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                          |  |         |  |  |                   |
| Debits                                 |                                                                                                          |  | Credits |  |  |                   |
|                                        |                                                                                                          |  |         |  |  |                   |
| Notes                                  |                                                                                                          |  |         |  |  |                   |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                       | 5101                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                 | Revenue                                                                                                                                                                                                                                                                                                                               | Account Number                                                                                                                      |
| Description                                                                                                                                                                                                                                   | <p>Identifies amounts collected from State tax levies, fees, licenses, etc., to be used to finance support appropriations capital outlay appropriations, state aid and benefit appropriations, local assistance appropriations and state grant appropriations.</p> <p>Correlates with budgetary account 3101 - Estimated Revenue.</p> |                                                                                                                                     |
|                                                                                                                                                                                                                                               | <p><b>NORMAL ACCOUNT BALANCE</b></p>                                                                                                                                                                                                                                                                                                  |                                                                                                                                     |
| Subsidiary Ledgers                                                                                                                                                                                                                            | <p>Form 432—Income Control Ledger (collected)</p>                                                                                                                                                                                                                                                                                     |                                                                                                                                     |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                     |
| Debits                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                       | Credits                                                                                                                             |
| <p>B414—Warrant Claims: Non-Budgeted Income Refunds</p> <p>B421—Payroll Claim: Non-Central Payroll</p> <p>C303—Dishonored Checks Cancelled: Standard Income</p> <p>D302—Income Distribution</p> <p>F401—Closing Income Accounts: Standard</p> |                                                                                                                                                                                                                                                                                                                                       | <p>B233—Due From Local Agencies: Established</p> <p>B311—Income Collections Deposited: Standard</p> <p>D302—Income Distribution</p> |
| Notes                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                     |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                         |               |                |                                                                                                                                                                                                                        |                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                        | <b>5102</b>                                                                                                                                                                                                                                                                             |               |                |                                                                                                                                                                                                                        |                                                                                                                                                                                 |
| <b>Account Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ▶ <b>Operating Income</b>                                                                                                                                                                                                                              | <b>Account Number ▲</b>                                                                                                                                                                                                                                                                 |               |                |                                                                                                                                                                                                                        |                                                                                                                                                                                 |
| <i>Description</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>Identifies amounts received by those accounting entities marketing a product or specified services to State agencies or to the public (enterprise-type activities).</p> <p>Correlates with budgetary account 3102 – Estimated Operating Income.</p> |                                                                                                                                                                                                                                                                                         |               |                |                                                                                                                                                                                                                        |                                                                                                                                                                                 |
| <b>NORMAL ACCOUNT BALANCE ▶</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |               | <b>Debit</b>   | X                                                                                                                                                                                                                      | <b>Credit</b>                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Debit</b>                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                         |               |                |                                                                                                                                                                                                                        |                                                                                                                                                                                 |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Credit</b>                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                         |               |                |                                                                                                                                                                                                                        |                                                                                                                                                                                 |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Form 432—Income Control Ledger (collected)                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                         |               |                |                                                                                                                                                                                                                        |                                                                                                                                                                                 |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                         |               |                |                                                                                                                                                                                                                        |                                                                                                                                                                                 |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"><b>Debits</b></td> <td style="width: 50%; text-align: center;"><b>Credits</b></td> </tr> <tr> <td style="vertical-align: top; padding: 5px;">           B414—Warrant Claims: Non-Budgeted Income Refunds<br/>           B421—Payroll Claim: Non-Central Payroll<br/>           C303—Dishonored Checks Cancelled: Standard Income<br/>           D302—Income Distribution<br/>           F401—Closing Income Accounts: Standard         </td> <td style="vertical-align: top; padding: 5px;">           B212—Income Receivables: Enterprise Accounts<br/>           B233—Due From Local Agencies: Established<br/>           B312—Income Collections Deposited: Enterprise Accounts<br/>           D302—Income Distribution         </td> </tr> </table> |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                         | <b>Debits</b> | <b>Credits</b> | B414—Warrant Claims: Non-Budgeted Income Refunds<br>B421—Payroll Claim: Non-Central Payroll<br>C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard | B212—Income Receivables: Enterprise Accounts<br>B233—Due From Local Agencies: Established<br>B312—Income Collections Deposited: Enterprise Accounts<br>D302—Income Distribution |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Credits</b>                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                         |               |                |                                                                                                                                                                                                                        |                                                                                                                                                                                 |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>B421—Payroll Claim: Non-Central Payroll<br>C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | B212—Income Receivables: Enterprise Accounts<br>B233—Due From Local Agencies: Established<br>B312—Income Collections Deposited: Enterprise Accounts<br>D302—Income Distribution                                                                        |                                                                                                                                                                                                                                                                                         |               |                |                                                                                                                                                                                                                        |                                                                                                                                                                                 |
| <i>Notes</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                         |               |                |                                                                                                                                                                                                                        |                                                                                                                                                                                 |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                |                                                                                                                                                                                                                                 | 5103                                                                                                                                                                                                                                                   |   |       |  |        |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                                                                                                         | Federal Grant and Cost Sharing Income                                                                                                                                                                                           | Account Number                                                                                                                                                                                                                                         |   |       |  |        |
| Description                                                                                                                           | <p>Identifies amounts received from the federal government either in the form of grants or pursuant to cost-sharing plans.</p> <p>Correlates with budgetary account 3103 – Estimated Federal Grant and Cost Sharing Income.</p> |                                                                                                                                                                                                                                                        |   |       |  |        |
|                                                                                                                                       | <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                                                                                 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                     | Debit                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                        |   |       |  |        |
|                                                                                                                                       | Credit                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                        |   |       |  |        |
| Subsidiary Ledgers                                                                                                                    | <p>Form 432—Income Control Ledger (collected)</p>                                                                                                                                                                               |                                                                                                                                                                                                                                                        |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                   |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                        |   |       |  |        |
| <b>Debits</b>                                                                                                                         | <b>Credits</b>                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                        |   |       |  |        |
| <p>B414—Warrant Claims: Non-Budgeted Income Refunds</p> <p>D302—Income Distribution</p> <p>F401—Closing Income Accounts: Standard</p> | <p>B232—Due From Federal Government: Established</p> <p>B311—Income Collections Deposited: Standard</p> <p>D302—Income Distribution</p>                                                                                         |                                                                                                                                                                                                                                                        |   |       |  |        |
| Notes                                                                                                                                 |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                        |   |       |  |        |

# GENERAL LEDGER CONTROL ACCOUNT SUMMARY

5104

Account  
Title

Private Grant Income

Account  
Number

Description

Identifies amounts received by the State as grants from private sources—regardless of the disposition made of the grants.

Correlates with budgetary account 3104 – Estimated Private Grant Income.

NORMAL ACCOUNT BALANCE

Debit

X

Credit

Subsidiary  
Ledgers

Form 432—Income Control Ledger (collected)

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B414—Warrant Claims: Non-Budgeted Income Refunds  
D302—Income Distribution .  
F401—Closing Income Accounts: Standard

B311—Income Collections Deposited: Standard  
D302—Income Distribution

Notes

|                                                                                                                                                                                              |                                                                                                                                                                                                                       |                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                |                                                                                                                                                                                                                       | <b>5105</b>     |
| Account Title                                                                                                                                                                                | Interest Income                                                                                                                                                                                                       | Account Number  |
| Description                                                                                                                                                                                  | <p>Identifies amounts recieved in the form of interest earnings—regardless of the source of monies upon which the interest was earned.</p> <p>Correlates with budgetary account 3105 – Estimated Interest Income.</p> |                 |
| NORMAL ACCOUNT BALANCE                                                                                                                                                                       |                                                                                                                                                                                                                       | Debit<br>Credit |
| Subsidiary Ledgers                                                                                                                                                                           | Form 432—Income Control Ledger (collected)                                                                                                                                                                            |                 |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                          |                                                                                                                                                                                                                       |                 |
| <b>Debits</b>                                                                                                                                                                                | <b>Credits</b>                                                                                                                                                                                                        |                 |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>C303—Dishonored Checks Cancelled: Standard Income<br>D203—Accrued Interest Purchased is Offset<br>F401—Closing Income Accounts: Standard | B311—Income Collections Deposited: Standard<br>B392—Interest and Investment Earnings Deposited by Treasurer<br>C803—Coupons Liquidated<br>D302—Income Distribution                                                    |                 |
| Notes                                                                                                                                                                                        |                                                                                                                                                                                                                       |                 |

|                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                   |                                                                                                                                                                                                                                                                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                               |                                                                                                                                                   | 5106                                                                                                                                                                                                                                                                                    |
| Account Title                                                                                                                                                                                                                                                                                                        | Investment Earnings                                                                                                                               | Account Number                                                                                                                                                                                                                                                                          |
| Description                                                                                                                                                                                                                                                                                                          | Identifies profits made through the investment and sale of securities—regardless of the source of monies from which the investment was purchased. |                                                                                                                                                                                                                                                                                         |
|                                                                                                                                                                                                                                                                                                                      | Correlates with budgetary account 3106 – Estimated Investment Earnings.                                                                           |                                                                                                                                                                                                                                                                                         |
|                                                                                                                                                                                                                                                                                                                      | NORMAL ACCOUNT BALANCE                                                                                                                            | X Debit<br>Credit                                                                                                                                                                                                                                                                       |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                   | Form 432—Income Control Ledger (collected)                                                                                                        |                                                                                                                                                                                                                                                                                         |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                         |                                                                                                                                                   |                                                                                                                                                                                                                                                                                         |
| Debits                                                                                                                                                                                                                                                                                                               |                                                                                                                                                   | Credits                                                                                                                                                                                                                                                                                 |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>C303—Dishonored Checks Cancelled: Standard Income<br>C801—Securities Liquidated: Cost Basis<br>C802—Securities Liquidated: State-Owned Securities Valued at Par<br>D202—Premiums Amortized<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard |                                                                                                                                                   | B311—Income Collections Deposited: Standard<br>B392—Interest and Investment Earnings Deposited by Treasurer<br>C801—Securities Liquidated: Cost Basis<br>C802—Securities Liquidated: State-Owned Securities Valued at Par<br>D201—Bond Discount Accumulated<br>D302—Income Distribution |
| Notes                                                                                                                                                                                                                                                                                                                |                                                                                                                                                   |                                                                                                                                                                                                                                                                                         |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                  | 5107             |
|----------------------------------------|------------------|------------------|
| Account Title ▶                        | Fiduciary Income | Account Number ▲ |

|             |                                                                                                                      |  |
|-------------|----------------------------------------------------------------------------------------------------------------------|--|
| Description | Identifies amounts received by the State or State entities to be held or disbursed in a trust or fiduciary capacity. |  |
|             | Correlate with budgetary account 3107 – Estimated Fiduciary Income.                                                  |  |

|  |                          |   |        |
|--|--------------------------|---|--------|
|  | NORMAL ACCOUNT BALANCE ▶ | X | Debit  |
|  |                          |   | Credit |

|                    |                                            |
|--------------------|--------------------------------------------|
| Subsidiary Ledgers | Form 432—Income Control Ledger (collected) |
|--------------------|--------------------------------------------|

| TYPICAL ACCOUNT TRANSACTIONS |
|------------------------------|
|------------------------------|

| Debits                                                                                                                                                                                                                 | Credits                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>B421—Payroll Claim: Non-Central Payroll<br>C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard | B233—Due From Local Agencies: Established<br>B311—Income Collections Deposited: Standard<br>D302—Income Distribution |

|       |  |
|-------|--|
| Notes |  |
|-------|--|

## GENERAL LEDGER CONTROL ACCOUNT SUMMARY

5108

Account  
Title

Pro-Rata Income

Account  
Number

Description

Identifies amounts received representing a recovery of costs relating to general services rendered to State agencies or the federal government.

Correlates with budgetary account 3108 – Estimated Pro-Rata Income.

NORMAL ACCOUNT BALANCE

Debit

Credit

Subsidiary  
Ledgers

Form 432—Income Control Ledger (collected)

## TYPICAL ACCOUNT TRANSACTIONS

Debits

Credits

B421—Payroll Claim: Non-Central Payroll  
C303—Dishonored Checks Cancelled: Standard  
Income  
D302—Income Distribution  
F401—Closing Income Accounts: Standard

B311—Income Collections Deposited: Standard  
D302—Income Distribution

Notes

|                                                                                                                                                                                                |                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                  |                                                                                                                                                                          | <b>5109</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Account Title                                                                                                                                                                                  | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px;"></div> <b>Bond Proceeds</b> </div> | <div style="display: flex; align-items: center;"> <div style="width: 20px; height: 20px; background-color: black; margin-right: 5px;"></div> <b>Account Number</b> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Description                                                                                                                                                                                    | <p>Identifies amounts derived through the sale of bonds.</p> <p>Correlates with budgetary account 3109 – Estimated Bond Proceeds.</p>                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                                                                                                                                                                                | <b>NORMAL ACCOUNT BALANCE</b> <div style="display: inline-block; width: 15px; height: 15px; background-color: black; transform: rotate(45deg); margin-left: 5px;"></div> | <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"></div> <div style="width: 45%; text-align: right;"> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">Debit</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">Credit</div> </div> </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"></div> <div style="width: 45%; text-align: right;"> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">X</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"></div> </div> </div> |
| Subsidiary Ledgers                                                                                                                                                                             | <p>Form 432—Income Control Ledger (collected)</p>                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                            |                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Debits</b>                                                                                                                                                                                  | <b>Credits</b>                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <p>B414—Warrant Claims: Non-Budgeted Income Refunds</p> <p>C303—Dishonored Checks Cancelled: Standard Income</p> <p>D302—Income Distribution</p> <p>F401—Closing Income Accounts: Standard</p> | <p>B314—Bonds Sold: Bond Proceeds Recorded</p> <p>D302—Income Distribution</p>                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Notes                                                                                                                                                                                          |                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                  | 5110           |        |         |                                                                                                                                                                             |                                                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                          | Asset Sale Proceeds                                                                                                                                              | Account Number |        |         |                                                                                                                                                                             |                                                                         |
| Description                                                                                                                                                                                                                                                                                                                                                                                            | <p>Identifies amount derived through the sale of non-enterprise owned assets.</p> <p>Correlates with budgetary account 3110 – Estimated Asset Sale Proceeds.</p> |                |        |         |                                                                                                                                                                             |                                                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                        | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> <div>Credit</div> </div>                              |                |        |         |                                                                                                                                                                             |                                                                         |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                     | Form 432—Income Control Ledger (collected)                                                                                                                       |                |        |         |                                                                                                                                                                             |                                                                         |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                  |                |        |         |                                                                                                                                                                             |                                                                         |
| <table border="1"> <thead> <tr> <th>Debits</th> <th>Credits</th> </tr> </thead> <tbody> <tr> <td> B414—Warrant Claims: Non-Budgeted Income Refunds<br/> C303—Dishonored Checks Cancelled: Standard Income<br/> D302—Income Distribution<br/> F401—Closing Income Accounts: Standard </td> <td> B311—Income Collections Deposited: Standard<br/> D302—Income Distribution </td> </tr> </tbody> </table> |                                                                                                                                                                  |                | Debits | Credits | B414—Warrant Claims: Non-Budgeted Income Refunds<br>C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard | B311—Income Collections Deposited: Standard<br>D302—Income Distribution |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                 | Credits                                                                                                                                                          |                |        |         |                                                                                                                                                                             |                                                                         |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F401—Closing Income Accounts: Standard                                                                                                                                                                                                                            | B311—Income Collections Deposited: Standard<br>D302—Income Distribution                                                                                          |                |        |         |                                                                                                                                                                             |                                                                         |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                  |                |        |         |                                                                                                                                                                             |                                                                         |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                           |                                                                                                                                                                                   | 5111                                                                                                                                                                                                             |   |       |  |        |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                                                                                                    | Revenue Appropriations                                                                                                                                                            | Account Number                                                                                                                                                                                                   |   |       |  |        |
| Description                                                                                                                      | <p>Identifies amounts of monies transferred into an accounting entity from another by appropriations.</p> <p>Correlates with budgetary account 3111 – Revenue Appropriations.</p> |                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                  | NORMAL ACCOUNT BALANCE                                                                                                                                                            | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                | Debit                                                                                                                                                                             |                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                  | Credit                                                                                                                                                                            |                                                                                                                                                                                                                  |   |       |  |        |
| Subsidiary Ledgers                                                                                                               | Form 432—Income Control Ledger (collected)                                                                                                                                        |                                                                                                                                                                                                                  |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                     |                                                                                                                                                                                   |                                                                                                                                                                                                                  |   |       |  |        |
| Debits                                                                                                                           |                                                                                                                                                                                   | Credits                                                                                                                                                                                                          |   |       |  |        |
| C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.) |                                                                                                                                                                                   | B231—Due From State Funds: Established<br>B311—Income Collections Deposited: Standard<br>D302—Income Distribution                                                                                                |   |       |  |        |
| Notes                                                                                                                            |                                                                                                                                                                                   |                                                                                                                                                                                                                  |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                   | 5112                                                                                                                                                                                                                                                  |   |       |  |        |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                          | Income Collections Clearing—State                                                                                                                                                                                                 | ▲ Account Number ▲                                                                                                                                                                                                                                    |   |       |  |        |
| <i>Description</i>                     | <p>Identifies the total amount of money collected by one State accounting entity on behalf of another State Accounting Entity.</p> <p>Correlates with budgetary account 3112 – Estimated Income Collections Clearing – State.</p> |                                                                                                                                                                                                                                                       |   |       |  |        |
|                                        | NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                          | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">X</td> <td style="text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                      | Debit                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                       |   |       |  |        |
|                                        | Credit                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                       |   |       |  |        |
| <i>Subsidiary Ledgers</i>              | <p>Form 432—Income Control Ledger (collected)</p> <p>Form 433—Income Clearance Control Ledger (collected)</p>                                                                                                                     |                                                                                                                                                                                                                                                       |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>    |                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                       |   |       |  |        |
|                                        | Debits                                                                                                                                                                                                                            | Credits                                                                                                                                                                                                                                               |   |       |  |        |
|                                        | <p>C304—Dishonored Checks Cancelled: Income Collection Clearing Account</p> <p>F403—Closing Income Accounts: Income Collections Clearance</p>                                                                                     | <p>B233—Due From Local Agencies: Established</p> <p>B313—Income Collections Deposited: Income Collections Clearing Accounts</p>                                                                                                                       |   |       |  |        |
| <i>Notes</i>                           |                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                       |   |       |  |        |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                        |                                                                                                                                                                                                                                 | 5113                                                                                                                                                                                                                                                                    |  |       |   |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                                                                 | Income Collections Clearing—Other                                                                                                                                                                                               | Account Number ▲                                                                                                                                                                                                                                                        |  |       |   |        |
| <i>Description</i>                                                                                                                            | <p>Identifies monies collected by the State in behalf of local governments to be subsequently transferred to local governments.</p> <p>Correlates with budgetary account 3113 – Estimated Income Collections Clearing—Other</p> |                                                                                                                                                                                                                                                                         |  |       |   |        |
|                                                                                                                                               | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;"></td> <td style="width: 5%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                               | Debit                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                         |  |       |   |        |
| X                                                                                                                                             | Credit                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                         |  |       |   |        |
| <i>Subsidiary Ledgers</i>                                                                                                                     | <p>Form 432—Income Control Ledger (collections)</p> <p>Form 433—Income Clearance Control Ledger (collections)</p>                                                                                                               |                                                                                                                                                                                                                                                                         |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                           |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                         |  |       |   |        |
| Debits                                                                                                                                        |                                                                                                                                                                                                                                 | Credits                                                                                                                                                                                                                                                                 |  |       |   |        |
| <p>C304—Dishonored Checks Cancelled: Income Collection Clearing Account</p> <p>F403—Closing Income Accounts: Income Collections Clearance</p> |                                                                                                                                                                                                                                 | <p>B313—Income Collections Deposited: Income Collections Clearing Accounts</p>                                                                                                                                                                                          |  |       |   |        |
| <i>Notes</i>                                                                                                                                  |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                         |  |       |   |        |

|                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                           |  |       |   |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                        |                                                                                                                                                                                                                                                                                            | <b>5114</b>                                                                                                                                                                                                                                                               |  |       |   |        |
| <b>Account Title</b>                                                                                                                                                                 | <b>Reimbursements</b>                                                                                                                                                                                                                                                                      | <b>▲ Account Number ▲</b>                                                                                                                                                                                                                                                 |  |       |   |        |
| <i>Description</i>                                                                                                                                                                   | <p>Identifies the total amounts of expenditures recovered by a State accounting entity for services rendered by non-enterprise entities, or commodities furnished to State or non-State agencies or persons.</p> <p>Correlates with budgetary account 3114 — Estimated Reimbursements.</p> |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                        |                                                                                                                                                                                                                                                                                            | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                                                                      | Debit                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                                                                                                                                                                    | Credit                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <i>Subsidiary Ledgers</i>                                                                                                                                                            | Form 432—Income Control Ledger (collections)                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                  |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Debits</b>                                                                                                                                                                        |                                                                                                                                                                                                                                                                                            | <b>Credits</b>                                                                                                                                                                                                                                                            |  |       |   |        |
| B414—Warrant Claims: Non-Budgeted Income Refunds<br>C303—Dishonored Checks cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.) |                                                                                                                                                                                                                                                                                            | B233—Due From Local Agencies: Established<br>B311—Income Collections Deposited: Standard<br>D302—Income Distribution                                                                                                                                                      |  |       |   |        |
| <i>Notes</i>                                                                                                                                                                         |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                           |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                           |                                                                                                                                                                                                                                                                                    | 5115                                                                                                                                                                                                                                                         |  |       |   |        |
|----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| Account Title                                                                                                                    | Sinking Fund Revenue                                                                                                                                                                                                                                                               | <div style="text-align: right;">Account Number ▲</div>                                                                                                                                                                                                       |  |       |   |        |
| Description                                                                                                                      | <p>Identifies amounts collected from State levied taxes, licenses, fees or other State revenue sources deposited directly into a Sinking Fund account to retire bonds and/or pay interest due.</p> <p>Correlates with budgetary account 3115 – Estimated Sinking Fund Revenue.</p> |                                                                                                                                                                                                                                                              |  |       |   |        |
|                                                                                                                                  | <b>NORMAL ACCOUNT BALANCE</b> ►                                                                                                                                                                                                                                                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;"></td> <td style="text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                  | Debit                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                              |  |       |   |        |
| X                                                                                                                                | Credit                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                              |  |       |   |        |
| Subsidiary Ledgers                                                                                                               | <p>Form 432—Income Control Ledger (collections)</p>                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                              |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                              |                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                              |  |       |   |        |
| <b>Debits</b>                                                                                                                    | <b>Credits</b>                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                              |  |       |   |        |
| C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.) | B315—Sinking Fund: Collections<br>D302—Income Distribution                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                              |  |       |   |        |
| Notes                                                                                                                            |                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                              |  |       |   |        |

|                                               |                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                        |  |              |   |               |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|---|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                                | <b>5116</b>                                                                                                                                                                                                                                                                            |  |              |   |               |
| <b>Account Title</b>                          | ▶ <b>Sinking Fund Contributions</b>                                                                                                                                                                                                                                                                                            | ▲ <b>Account Number</b> ▲                                                                                                                                                                                                                                                              |  |              |   |               |
| <i>Description</i>                            | <p>Identifies monies paid into a Sinking Fund account to retire bonds and/or pay interest due wherein the amounts paid-in has previously been accounted as income in other categories or is paid-in from a non-Treasury fund source.</p> <p>Correlates with budgetary account 3116 — Estimated Sinking Fund Contributions.</p> |                                                                                                                                                                                                                                                                                        |  |              |   |               |
|                                               | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                                                                                                                | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 50px;"></td> <td style="text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                               | <b>Debit</b>                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                        |  |              |   |               |
| X                                             | <b>Credit</b>                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                        |  |              |   |               |
| <i>Subsidiary Ledgers</i>                     | Form 432—Income Control Ledger (collections)                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                        |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                        |  |              |   |               |
|                                               | <b>Debits</b>                                                                                                                                                                                                                                                                                                                  | <b>Credits</b>                                                                                                                                                                                                                                                                         |  |              |   |               |
|                                               | B414—Warrant Claims: Non-Budgeted Income Refunds<br>B421—Payroll Claim: Non-Central Payroll<br>C303—Dishonored Checks Cancelled: Standard Income<br>D302—Income Distribution<br>F402—Closing Income Accounts: Standard (con't.)                                                                                                | B315—Sinking Fund: Collections<br>D302—Income Distribution                                                                                                                                                                                                                             |  |              |   |               |
| <i>Notes</i>                                  |                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                        |  |              |   |               |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                  | 5117                                                                                                                                                                                                          |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                          | Excess Sinking Fund Transfers                                                                                                                                                                                    | Account Number                                                                                                                                                                                                |
| Description                            | <p>Identifies monies, exceeding the needs of a Sinking Fund account, transferred into some other accounting entity.</p> <p>Correlates with budgetary account 3117 – Estimated Excess Sinking Fund Transfers.</p> |                                                                                                                                                                                                               |
|                                        | <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                                                                  | <div style="border: 1px solid black; display: inline-block; padding: 2px;">X</div> <div style="display: inline-block; vertical-align: top; padding-left: 5px;">             Debit<br/>Credit           </div> |
| Subsidiary Ledgers                     | <p>Form 432—Income Control Ledger (collected)</p>                                                                                                                                                                |                                                                                                                                                                                                               |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                  |                                                                                                                                                                                                               |
|                                        | <b>Debits</b>                                                                                                                                                                                                    | <b>Credits</b>                                                                                                                                                                                                |
|                                        | <p>C303—Dishonored Checks Cancelled: Standard Income</p> <p>D302—Income Distribution</p> <p>F402—Closing Income Accounts: Standard (con't.)</p>                                                                  | <p>D302—Income Distribution</p>                                                                                                                                                                               |
| Notes                                  |                                                                                                                                                                                                                  |                                                                                                                                                                                                               |

|                                                                                                                                                                             |                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                         |  |              |   |               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|---|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                               |                                                                                                                                                                                                                                             | <b>5118</b>                                                                                                                                                                                                                                                                             |  |              |   |               |
| <b>Account Title</b>                                                                                                                                                        | ▶ <b>Income – Other</b>                                                                                                                                                                                                                     | <b>▲ Account Number ▲</b>                                                                                                                                                                                                                                                               |  |              |   |               |
| <i>Description</i>                                                                                                                                                          | <p>Identifies total amount collected by the State which is properly classified as income but not accurately described by using other income control accounts.</p> <p>Correlates with budgetary account 3118 – Estimated Income – Other.</p> |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                             |                                                                                                                                                                                                                                             | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;"><b>Debit</b></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;"><b>Credit</b></td> </tr> </table> |  | <b>Debit</b> | X | <b>Credit</b> |
|                                                                                                                                                                             | <b>Debit</b>                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| X                                                                                                                                                                           | <b>Credit</b>                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <i>Subsidiary Ledgers</i>                                                                                                                                                   | Form 432 – Income Control Ledger (Collected)                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                         |                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                         |  |              |   |               |
| <b>Debits</b>                                                                                                                                                               |                                                                                                                                                                                                                                             | <b>Credits</b>                                                                                                                                                                                                                                                                          |  |              |   |               |
| B414–Bonds Sold: Bond Proceeds Recorded<br>C303–Dishonored Checks Cancelled: Standard Income<br>D302–Income Distribution<br>F402–Closing Income Accounts: Standard (con't.) |                                                                                                                                                                                                                                             | B233–Due From Local Agencies: Established<br>B311–Income Collections Deposited: Standard<br>D302–Income Distribution                                                                                                                                                                    |  |              |   |               |
| <i>Notes</i>                                                                                                                                                                |                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                         |  |              |   |               |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                            | 5201                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Support Expenditures                                                                                                                                                                                                                       | Account Number ▲                                                                                                                                                                                                                                                                                                                                                |
| <i>Description</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>Identifies the total amount expended to finance general State operations insofar as operating expenses are concerned (includes expenditures for equipment).</p> <p>Correlates with budgetary account 3201 – Support Appropriations.</p> |                                                                                                                                                                                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                                                                   | <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="display: flex; flex-direction: column; align-items: flex-end;"> <div style="border-bottom: 1px solid black; padding: 2px 5px;">X Debit</div> <div style="padding: 2px 5px;">Credit</div> </div> </div> |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>Form 431—Expenditure Control Ledger (expended)</p>                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                 |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Credits</b>                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                 |
| B411—Warrant Claims: Standard Disbursements<br>B453—Treasurer's Interest Charges<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C122—Imprest Cash Purchase Funds: Replenished<br>C202—Agency Warrants Are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>C403—Expense Advances: Adjustment/Closure<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard<br>F201—Closing Other Deductions | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Year-end Accruals: Standard                                                        |                                                                                                                                                                                                                                                                                                                                                                 |
| <i>Notes</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                 |

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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                            | <b>5202</b>                                                                                                                                                                                                                    |   |              |  |               |
| <b>Account Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ▶ <b>Capital Outlay Expenditures</b>                                                                                                                                                                                                                                       | ▲ <b>Account Number</b> ▲                                                                                                                                                                                                      |   |              |  |               |
| <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p>Identifies the total amount expended to purchase land, develop building sites, construct buildings and provide major improvements extending the life of productive attributes of buildings. Correlates with budgetary account 3202 – Capital Outlay Appropriations.</p> |                                                                                                                                                                                                                                |   |              |  |               |
| <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                            | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;"><b>Debit</b></td> </tr> <tr> <td></td> <td><b>Credit</b></td> </tr> </table> | X | <b>Debit</b> |  | <b>Credit</b> |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Debit</b>                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                |   |              |  |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Credit</b>                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                                                             |                                                                                                                                                                                                                                |   |              |  |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Credits</b>                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                |   |              |  |               |
| B411—Warrant Claims: Standard Disbursements<br>B465—Disposition is made of Condemnation Deposits: Non-Enterprise<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C202—Agency Warrants Are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>C403—Expense Advances: Adjustment/Closure<br>C605—Construction Progress Report : Non-Enterprise<br>D301—Expenditure Distribution<br>E101—Closing Disbursement Accounts: Standard<br>F201—Closing Other Deductions | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard                                                                            |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                |   |              |  |               |

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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                      | <b>5203</b>                                                                                                                                                                                     |
| Account Title                                 | ▶ <b>State Aid and Benefit Expenditures</b>                                                                                                                                                                                          | Account Number ▲                                                                                                                                                                                |
| <i>Description</i>                            | <p>Identifies the total amount expended to provide financial aid and/or assistance directly to recipients.</p> <p>Correlates with budgetary account 3203 — State Aid and Benefit Appropriations.</p>                                 |                                                                                                                                                                                                 |
|                                               | <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                    | <div style="border: 1px solid black; padding: 2px;">X</div> <div style="border: 1px solid black; padding: 2px;">Debit</div> <div style="border: 1px solid black; padding: 2px;">Credit</div>    |
| <i>Subsidiary Ledgers</i>                     | <p>Form 431—Expenditure Control Ledger (Expended)</p>                                                                                                                                                                                |                                                                                                                                                                                                 |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                      |                                                                                                                                                                                                 |
|                                               | <b>Debits</b>                                                                                                                                                                                                                        | <b>Credits</b>                                                                                                                                                                                  |
|                                               | B411—Warrant Claims: Standard Disbursements<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |
| <i>Notes</i>                                  |                                                                                                                                                                                                                                      |                                                                                                                                                                                                 |

| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                   | <b>5204</b>                                                                                                                                                                                                                                                    |        |         |                                                                                                                                                                                                                                   |                                                                                                                                                                                                 |
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| <b>Account Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Local Assistance Expenditures</b>                                                                                                                                                                                                                                              | <b>Account Number</b>                                                                                                                                                                                                                                          |        |         |                                                                                                                                                                                                                                   |                                                                                                                                                                                                 |
| <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>Identifies amounts expended by the State for the purpose of financing the operation of non-State governmental entities. Amounts paid are expended by the non-State governmental entities.</p> <p>Correlates with budgetary account 3204 — Local Assistance Appropriations.</p> |                                                                                                                                                                                                                                                                |        |         |                                                                                                                                                                                                                                   |                                                                                                                                                                                                 |
| <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%; text-align: right;">Debit</td> </tr> <tr> <td></td> <td style="text-align: right;">Credit</td> </tr> </table> | X      | Debit   |                                                                                                                                                                                                                                   | Credit                                                                                                                                                                                          |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Debit                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                |        |         |                                                                                                                                                                                                                                   |                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Credit                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                |        |         |                                                                                                                                                                                                                                   |                                                                                                                                                                                                 |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                |        |         |                                                                                                                                                                                                                                   |                                                                                                                                                                                                 |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                |        |         |                                                                                                                                                                                                                                   |                                                                                                                                                                                                 |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">           B411—Warrant Claims: Standard Disbursements<br/>           C202—Agency Warrants are Issued: Standard<br/>           C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br/>           D301—Expenditure Distribution<br/>           E101—Year-end Accruals: Standard         </td> <td style="vertical-align: top;">           B221—Expenditure Abatement Receivables: Standard<br/>           B321—Expenditure Abatement Collections Deposited: Standard<br/>           D301—Expenditure Distribution<br/>           F101—Closing Disbursement Accounts: Standard         </td> </tr> </tbody> </table> |                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                | Debits | Credits | B411—Warrant Claims: Standard Disbursements<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Credits                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                |        |         |                                                                                                                                                                                                                                   |                                                                                                                                                                                                 |
| B411—Warrant Claims: Standard Disbursements<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard                                                                                   |                                                                                                                                                                                                                                                                |        |         |                                                                                                                                                                                                                                   |                                                                                                                                                                                                 |
| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                |        |         |                                                                                                                                                                                                                                   |                                                                                                                                                                                                 |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 5205                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                        | State Grants                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Account Number                                                                                                                                                                                  |
| Description                                                                                                                                                                                                                          | <p>Identifies the total amount of State revenues disbursed by the State as grants in-aid to non-State entities.</p> <p>Correlates with budgetary account 3205 – Authorized State Grants.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                      | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 80%; border-bottom: 1px solid black; background-color: #cccccc; position: relative;"> <span style="position: absolute; right: -20px; top: -10px;">▶</span> </div> <div style="width: 15%; text-align: center;">X</div> <div style="width: 5%; text-align: center;">Debit</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 80%; border-bottom: 1px solid black;"></div> <div style="width: 15%; text-align: center;"></div> <div style="width: 5%; text-align: center;">Credit</div> </div> |                                                                                                                                                                                                 |
| Subsidiary Ledgers                                                                                                                                                                                                                   | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                 |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                 |
| <b>Debits</b>                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Credits</b>                                                                                                                                                                                  |
| B411—Warrant Claims: Standard Disbursements<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |
| Notes                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                 |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                         |                                                                                                                                                                     | 5206                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                  | Federal Grant Transfers                                                                                                                                             | Account Number                                                                                                                                                                                  |
| Description                                                                                                                                                                                                                    | Identifies the amount of grants received by the State from the Federal government which have been transferred as federal grants to non-State governmental entities. |                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                | Correlates with budgetary account 3206 – Anticipated Federal Grant Transfers.                                                                                       |                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                | NORMAL ACCOUNT BALANCE                                                                                                                                              | X Debit<br>Credit                                                                                                                                                                               |
| Subsidiary Ledgers                                                                                                                                                                                                             | Form 431—Expenditure Control Ledger (Expended)                                                                                                                      |                                                                                                                                                                                                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                   |                                                                                                                                                                     |                                                                                                                                                                                                 |
| Debits                                                                                                                                                                                                                         |                                                                                                                                                                     | Credits                                                                                                                                                                                         |
| B411—Warrant Claims: Standard Disbursements<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Stand Expenditure Abatement<br>D301—Expenditure Distribution<br>E101—Year-end Accruals: Standard |                                                                                                                                                                     | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |
| Notes                                                                                                                                                                                                                          |                                                                                                                                                                     |                                                                                                                                                                                                 |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                 | 5207                                                                                                                                                                                                             |   |       |  |        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Fiduciary Disbursements                                                                                                                                                                         | Account Number                                                                                                                                                                                                   |   |       |  |        |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>Identifies amounts expended from funds held in trust safekeeping or fiduciary capacity by the State.</p> <p>Correlates with budgetary account 3207 – Authorized Fiduciary Disbursements.</p> |                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | NORMAL ACCOUNT BALANCE                                                                                                                                                                          | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Debit                                                                                                                                                                                           |                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Credit                                                                                                                                                                                          |                                                                                                                                                                                                                  |   |       |  |        |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                  |                                                                                                                                                                                                                  |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                 |                                                                                                                                                                                                                  |   |       |  |        |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                 | Credits                                                                                                                                                                                                          |   |       |  |        |
| B111—Account Payable<br>B411—Warrant Claims: Standard Disbursements<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice:- Paid<br>C122—Imprest Cash Purchase Funds:<br>Replenished<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>C403—Expense Advances: Adjustment/Closure<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued)<br>F201—Closing Other Deductions |                                                                                                                                                                                                 | B221—Expenditure Abatement Receivables :<br>Standard<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts:<br>Standard        |   |       |  |        |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                 |                                                                                                                                                                                                                  |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                             | 5208                                                                                                                                                                                                                                                         |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
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| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ▶ Operating Expenses                                                                                                                                                                                        | ▲ Account Number ▲                                                                                                                                                                                                                                           |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>Identifies amounts expended by enterprise operations including allocated expenses (cost of goods sold, depreciation).</p> <p>Correlates with budgetary account 3208 – Authorized Operating Expenses.</p> |                                                                                                                                                                                                                                                              |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                             | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="text-align: left;">Debit</td> </tr> <tr> <td></td> <td style="text-align: left;">Credit</td> </tr> </table> | X      | Debit   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Credit                                                                                                                                                                                      |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Debit                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Credit                                                                                                                                                                                                      |                                                                                                                                                                                                                                                              |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                              |                                                                                                                                                                                                                                                              |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                              |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center; font-weight: bold;">Debits</th> <th style="width: 50%; text-align: center; font-weight: bold;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top; padding: 5px;"> B11—Account Payable<br/> B411—Warrant Claims: Standard Disbursements<br/> B461—Transfers: To Payroll Revolving Account<br/> B463—Inter-Entity Invoice: Paid<br/> C122—Imprest Cash Purchase Funds: Replenished<br/> C202—Agency Warrants are Issued—Standard<br/> C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br/> C403—Expense Advances: Adjustment/Closure<br/> D101—Cost Allocations: Cost of Goods Sold<br/> D102—Cost Allocations: Depreciation<br/> D103—Cost Allocation: Other Prepayments<br/> D301—Expenditure Distribution<br/> E102—Year-end Accruals: Standard (continued)<br/> F201—Closing Other Deductions </td> <td style="vertical-align: top; padding: 5px;"> B221— Expenditure Abatement Receivables: Standard<br/> B321—Expenditure Abatement Collections Deposited: Standard<br/> D301— Expenditure Distribution<br/> F102—Closing Disbursements: Enterprise </td> </tr> </tbody> </table> |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                              | Debits | Credits | B11—Account Payable<br>B411—Warrant Claims: Standard Disbursements<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C122—Imprest Cash Purchase Funds: Replenished<br>C202—Agency Warrants are Issued—Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>C403—Expense Advances: Adjustment/Closure<br>D101—Cost Allocations: Cost of Goods Sold<br>D102—Cost Allocations: Depreciation<br>D103—Cost Allocation: Other Prepayments<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued)<br>F201—Closing Other Deductions | B221— Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301— Expenditure Distribution<br>F102—Closing Disbursements: Enterprise |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Credits                                                                                                                                                                                                     |                                                                                                                                                                                                                                                              |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| B11—Account Payable<br>B411—Warrant Claims: Standard Disbursements<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C122—Imprest Cash Purchase Funds: Replenished<br>C202—Agency Warrants are Issued—Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>C403—Expense Advances: Adjustment/Closure<br>D101—Cost Allocations: Cost of Goods Sold<br>D102—Cost Allocations: Depreciation<br>D103—Cost Allocation: Other Prepayments<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued)<br>F201—Closing Other Deductions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | B221— Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301— Expenditure Distribution<br>F102—Closing Disbursements: Enterprise                 |                                                                                                                                                                                                                                                              |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                              |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                             |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                               |                                                                                                                                                                                                       | 5209                                                                                                                                                                                                                                                             |   |       |  |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                                                                                                                                                                                                                                        | Transfers—Out                                                                                                                                                                                         | Account Number                                                                                                                                                                                                                                                   |   |       |  |        |
| Description                                                                                                                                                                                                                                                          | <p>Identifies monies transferred from one accounting entity to another pursuant to an appropriation to do so.</p> <p>Correlates with budgetary account 3209 — Authorized Transfers—Out.</p>           |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                      |                                                                                                                                                                                                       | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%; text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                                                                                                                                    | Debit                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                                                                                                                                                      | Credit                                                                                                                                                                                                |                                                                                                                                                                                                                                                                  |   |       |  |        |
| Subsidiary Ledgers                                                                                                                                                                                                                                                   | Form 431—Expenditure Control Ledger (expended)                                                                                                                                                        |                                                                                                                                                                                                                                                                  |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                         |                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                  |   |       |  |        |
| Debits                                                                                                                                                                                                                                                               | Credits                                                                                                                                                                                               |                                                                                                                                                                                                                                                                  |   |       |  |        |
| B462—Authorized Transfers: Out<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued)<br>F201—Closing Other Deductions | B221—Expenditure Abatement Receivables:<br>Standard<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |                                                                                                                                                                                                                                                                  |   |       |  |        |
| Notes                                                                                                                                                                                                                                                                |                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                  |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                 | 5210                                                                                                                                                                                                             |   |       |  |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                                                                                                                                                                                                                                                                                 | Income Refunds                                                                                                                                                                                  | Account Number ▲                                                                                                                                                                                                 |   |       |  |        |
| <i>Description</i>                                                                                                                                                                                                                                                                                            | <p>Identifies income collections refunded wherein an income collections clearing account is not involved.</p> <p>Correlates with budgetary account 3210 – Anticipated Income Refunds.</p>       |                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                                                                                                                                                                                               | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                                                                                                                                                                             | Debit                                                                                                                                                                                           |                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                                                                                                                                                                                               | Credit                                                                                                                                                                                          |                                                                                                                                                                                                                  |   |       |  |        |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                                                                                                                     | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                  |                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                 |                                                                                                                                                                                                                  |   |       |  |        |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                 | <b>Credits</b>                                                                                                                                                                                  |                                                                                                                                                                                                                  |   |       |  |        |
| B411—Warrant Claims: Standard Disbursements<br>B413—Warrant Claims: Budgeted Income Refunds (Non-Clearance)<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued) | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |                                                                                                                                                                                                                  |   |       |  |        |
| <i>Notes</i>                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                 |                                                                                                                                                                                                                  |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                          |                                                                                                                                                                                               | 5211                                                                                                                                                                                                                            |   |       |  |        |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                                                                                                   | Income Refunds—Clearance                                                                                                                                                                      | Account Number                                                                                                                                                                                                                  |   |       |  |        |
| Description                                                                                                                     | <p>Identifies the amount of income collections refunded from an income collections clearing account.</p> <p>Correlates with budgetary account 3211 – Anticipated Income Refunds—Clearing.</p> |                                                                                                                                                                                                                                 |   |       |  |        |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b> |                                                                                                                                                                                               | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table>                | X | Debit |  | Credit |
| X                                                                                                                               | Debit                                                                                                                                                                                         |                                                                                                                                                                                                                                 |   |       |  |        |
|                                                                                                                                 | Credit                                                                                                                                                                                        |                                                                                                                                                                                                                                 |   |       |  |        |
| Subsidiary Ledgers                                                                                                              | <p>Form 431—Expenditure Control Ledger (Expended)</p> <p>Form 433—Income Clearance Control Ledger (Refunded)</p>                                                                              |                                                                                                                                                                                                                                 |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                             |                                                                                                                                                                                               |                                                                                                                                                                                                                                 |   |       |  |        |
| <b>Debits</b>                                                                                                                   |                                                                                                                                                                                               | <b>Credits</b>                                                                                                                                                                                                                  |   |       |  |        |
| <p>B415—Warrant Claims: Income Refunds (Clearance)</p> <p>C203—Agency Warrants Issued: Clearance Account Income Refunds</p>     |                                                                                                                                                                                               | <p>B222—Expenditure Abatement Receivables: Clearance Account Refunds</p> <p>B322—Expenditure Abatement Collections Deposited: Clearance Account Refunds</p> <p>F103—Closing Disbursement Accounts: Income Refunds—Clearance</p> |   |       |  |        |
| Notes                                                                                                                           |                                                                                                                                                                                               |                                                                                                                                                                                                                                 |   |       |  |        |

|                                                                                                                                                                                                                                    |                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                  |   |       |  |        |
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| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                      |                                                                                                                                                                                                               | <b>5212</b>                                                                                                                                                                                                                                                      |   |       |  |        |
| <b>Account Title</b>                                                                                                                                                                                                               | <b>Bond Principal Payments</b>                                                                                                                                                                                | <b>Account Number</b>                                                                                                                                                                                                                                            |   |       |  |        |
| <b>Description</b>                                                                                                                                                                                                                 | <p>Identifies amounts disbursed from Sinking Fund accounts to retire matured bonds.<br/>         Correlates with budgetary account 3212 – Authorized Bond Retirement Disbursements.</p>                       |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                                                                                                                    | <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%; text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                                                                                                                                                                                                  | Debit                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                  |   |       |  |        |
|                                                                                                                                                                                                                                    | Credit                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                          | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                                |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                |                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Debits</b>                                                                                                                                                                                                                      | <b>Credits</b>                                                                                                                                                                                                |                                                                                                                                                                                                                                                                  |   |       |  |        |
| B441—Bond Principal and Interest Payments:<br>Sinking Fund Account<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D204—Bond Retirement: Accounting by<br>Fiscal Agents<br>D301—Expenditure Distribution | B221—Expenditure Abatement Receivables:<br>Standard<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F104—Closing Disbursement Accounts: Bond<br>Accounts |                                                                                                                                                                                                                                                                  |   |       |  |        |
| <b>Notes</b>                                                                                                                                                                                                                       |                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                  |   |       |  |        |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                             |                                                                                                                                                                                            | 5213                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                                                      | Bond Interest Expense                                                                                                                                                                      | Account Number                                                                                                                                                                                                                                      |
| Description                                                                                                                                                                                                                        | <p>Identifies amounts disbursed from Sinking Fund accounts to pay interest due on bonds outstanding.</p> <p>Correlates with budgetary account 3213 – Authorized Bond Interest Expense.</p> |                                                                                                                                                                                                                                                     |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                                                                                    |                                                                                                                                                                                            | <div style="border: 1px solid black; padding: 2px;"> <div style="border-bottom: 1px solid black; text-align: center;">X Debit</div> <div style="text-align: center;">Credit</div> </div>                                                            |
| Subsidiary Ledgers                                                                                                                                                                                                                 | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                             |                                                                                                                                                                                                                                                     |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                |                                                                                                                                                                                            |                                                                                                                                                                                                                                                     |
| Debits                                                                                                                                                                                                                             |                                                                                                                                                                                            | Credits                                                                                                                                                                                                                                             |
| B441—Bond Principal and Interest Payments:<br>Sinking Fund Account<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>D204—Bond Retirement: Accounting by<br>Fiscal Agents<br>D301—Expenditure Distribution |                                                                                                                                                                                            | B221—Expenditure Abatement Receivables:<br>Standard<br>B318—Bond Interest Sold: Allocated<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F104—Closing Disbursement Accounts: Bond<br>Accounts |
| Notes                                                                                                                                                                                                                              |                                                                                                                                                                                            |                                                                                                                                                                                                                                                     |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                            |                                                                                                                                                                                                      | 5214                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| Account Title                                                                                                                                                                                     | Fiscal Agent Fees                                                                                                                                                                                    | Account Number ▲                                                                |
| <i>Description</i>                                                                                                                                                                                | <p>Identifies amounts paid to fiscal agents for services provided in the process of retiring State bonds.</p> <p>Correlates with budgetary account 3214 – Anticipated Fiscal Agent Fees.</p>         |                                                                                 |
|                                                                                                                                                                                                   | NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                             | <div style="border: 1px solid black; padding: 2px;"> X Debit<br/> Credit </div> |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                         | Form 431—Expenditure Control Ledger (Expended)                                                                                                                                                       |                                                                                 |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                      |                                                                                                                                                                                                      |                                                                                 |
| Debits                                                                                                                                                                                            | Credits                                                                                                                                                                                              |                                                                                 |
| B451—Bond Retirement: Fiscal Agent Fees<br>C305—Dishonored Checks Cancelled: Standard Expenditure Abatement<br>D301—Expenditure Distribution<br>E103—Year-end Accruals: Clearance Account Refunds | B221—Expenditure Abatement Receivables: Standard<br>B321—Expenditure Abatement Collections Deposited: Standard<br>D301—Expenditure Distribution<br>F104—Closing Disbursement Accounts: Bond Accounts |                                                                                 |
| <i>Notes</i>                                                                                                                                                                                      |                                                                                                                                                                                                      |                                                                                 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                       |                                                                                                                                                                                                                                |   |              |  |               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------|--|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                       | <b>5215</b>                                                                                                                                                                                                                    |   |              |  |               |
| <b>Account Title</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                  | ▶ <b>Disbursements — Other</b>                                                                                                                                                                        | ▲ <b>Account Number</b> ▲                                                                                                                                                                                                      |   |              |  |               |
| <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p>Identifies amounts disbursed which are not accurately accounted in more descriptive disbursement control account.</p> <p>Correlates with budgetary account 3215 — Appropriations — Other.</p>      |                                                                                                                                                                                                                                |   |              |  |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                       | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;"><b>Debit</b></td> </tr> <tr> <td></td> <td><b>Credit</b></td> </tr> </table> | X | <b>Debit</b> |  | <b>Credit</b> |
| X                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Debit</b>                                                                                                                                                                                          |                                                                                                                                                                                                                                |   |              |  |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Credit</b>                                                                                                                                                                                         |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Subsidiary Ledgers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                             | Form 431 — Expenditure Control Ledger (Expended)                                                                                                                                                      |                                                                                                                                                                                                                                |   |              |  |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                       |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Debits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Credits</b>                                                                                                                                                                                        |                                                                                                                                                                                                                                |   |              |  |               |
| B411—Warrant Claims: Standard Disbursements<br>B461—Transfers: To Payroll Revolving Account<br>B463—Inter-Entity Invoice: Paid<br>C122—Imprest Cash Purchase Funds:<br>Replenished<br>C202—Agency Warrants are Issued: Standard<br>C305—Dishonored Checks Cancelled: Standard<br>Expenditure Abatement<br>C403—Expense Advances: Adjustment/Closure<br>D301—Expenditure Distribution<br>E102—Year-end Accruals: Standard (continued)<br>F201—Closing Other Deductions | B221—Expenditure Abatement Receivables:<br>Standard<br>B321—Expenditure Abatement Collections<br>Deposited: Standard<br>D301—Expenditure Distribution<br>F101—Closing Disbursement Accounts: Standard |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                       |                                                                                                                                                                                                                                |   |              |  |               |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                |                                                                                                                                  |                                          | 5216 |                                                                                                       |   |       |  |
|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------|-------------------------------------------------------------------------------------------------------|---|-------|--|
| Account Title                                         |                                                                                                                                  | Prior Year Expenditure Adjustments       |      | Account Number                                                                                        |   |       |  |
| Description                                           | Identifies the amount of expenditures accrued at a year's-end not subsequently liquidated.                                       |                                          |      |                                                                                                       |   |       |  |
|                                                       | NORMAL ACCOUNT BALANCE                                                                                                           |                                          |      | <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  |
| X                                                     | Debit                                                                                                                            |                                          |      |                                                                                                       |   |       |  |
|                                                       | Credit                                                                                                                           |                                          |      |                                                                                                       |   |       |  |
| Subsidiary Ledgers                                    | none                                                                                                                             |                                          |      |                                                                                                       |   |       |  |
| TYPICAL ACCOUNT TRANSACTIONS                          |                                                                                                                                  |                                          |      |                                                                                                       |   |       |  |
| Debits                                                |                                                                                                                                  | Credits                                  |      |                                                                                                       |   |       |  |
| F301—Close Prior Year Expenditure Adjustments Account |                                                                                                                                  | E104—Adjust Expenditure Accrual Accounts |      |                                                                                                       |   |       |  |
| Notes                                                 | A detailed analysis will be made to determine whether or not an adjustment to expenditures recorded in prior years is necessary. |                                          |      |                                                                                                       |   |       |  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |              | 6101           |
|----------------------------------------|--------------|----------------|
| Account Title                          | Cash on Hand | Account Number |

|             |                                                                                                                           |
|-------------|---------------------------------------------------------------------------------------------------------------------------|
| Description | Identifies cash change funds held by the State Treasurer as needed to effectively conduct State level banking activities. |
|-------------|---------------------------------------------------------------------------------------------------------------------------|

|  |                        |   |        |
|--|------------------------|---|--------|
|  | NORMAL ACCOUNT BALANCE | X | Debit  |
|  |                        |   | Credit |

|                    |                                                                                                                          |
|--------------------|--------------------------------------------------------------------------------------------------------------------------|
| Subsidiary Ledgers | None<br>Documents are to be maintained as needed to identify the responsible person and the amount of cash change funds. |
|--------------------|--------------------------------------------------------------------------------------------------------------------------|

|                              |
|------------------------------|
| TYPICAL ACCOUNT TRANSACTIONS |
|------------------------------|

| Debits                                                 | Credits                                    |
|--------------------------------------------------------|--------------------------------------------|
| G103—Working Cash Change Fund Established or Augmented | G104—Working Cash Change Funds are Reduced |

|       |                                                                                                                                                         |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| Notes | Cash change funds should closely approximate actual daily needs. Excessive cash change funds reduce the effectiveness of the State's investment program |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                |                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                         |                                                                                                                                                                                                        | 6102                                                                                                                                                                                                                                                                                                                                                                                                                |   |       |  |        |
| Account Title                                                                                                                                                                                                                                                  | Cash In Demand Deposits                                                                                                                                                                                | Account Number                                                                                                                                                                                                                                                                                                                                                                                                      |   |       |  |        |
| Description                                                                                                                                                                                                                                                    | <p>Identifies monies on deposit in non-interest bearing commercial banks accounts upon which the Treasurer issues checks as required to redeem warrants issued or to invest surplus treasury cash.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |
| NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                                         |                                                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%; text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table>                                                                                                                                                    | X | Debit |  | Credit |
| X                                                                                                                                                                                                                                                              | Debit                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |
|                                                                                                                                                                                                                                                                | Credit                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |
| Subsidiary Ledgers                                                                                                                                                                                                                                             | Form 451—Bank Demand Deposit Ledger                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                   |                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |
| Debits                                                                                                                                                                                                                                                         |                                                                                                                                                                                                        | Credits                                                                                                                                                                                                                                                                                                                                                                                                             |   |       |  |        |
| G101—Collection Reports are Recorded<br>G104—Working Cash Change Funds are Reduced<br>G105—Transfer within Demand Accounts<br>G109—Certificate of Time Deposits are Negotiated<br>G110—Transfer from U.S. Treasury<br>G111—U.S. Treasury Obligation liquidated |                                                                                                                                                                                                        | G103—Working Cash Change Fund Established or Augmented<br>G105—Transfer Within Demand Accounts<br>G106—Certificate of Time Deposits are Purchased<br>G107—Transfers to the U.S. Treasury<br>G108—Investment in U.S. Treasury Obligations<br>G112—Dishonored Checks are Purchased<br>G116—Presented Warrants are Purchased<br>G117—Presented Warrants Cashed are Purchased<br>G122—Registered Warrants are Purchased |   |       |  |        |
| Notes                                                                                                                                                                                                                                                          |                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                     |   |       |  |        |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                 |                                                                                                          | 6201                                                                                                                                                                                                             |   |       |  |        |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| Account Title                                          | Cash In Time Deposits                                                                                    | Account Number                                                                                                                                                                                                   |   |       |  |        |
| Description                                            | <p>Identifies that amount of money invested in interest-bearing time deposits with commercial banks.</p> |                                                                                                                                                                                                                  |   |       |  |        |
|                                                        | NORMAL ACCOUNT BALANCE ▶                                                                                 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;">Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                                      | Debit                                                                                                    |                                                                                                                                                                                                                  |   |       |  |        |
|                                                        | Credit                                                                                                   |                                                                                                                                                                                                                  |   |       |  |        |
| Subsidiary Ledgers                                     | <p>Form 452—Bank Time Deposit Ledger</p>                                                                 |                                                                                                                                                                                                                  |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS                           |                                                                                                          |                                                                                                                                                                                                                  |   |       |  |        |
| Debits                                                 |                                                                                                          | Credits                                                                                                                                                                                                          |   |       |  |        |
| <p>G106—Certificate of Time Deposits are Purchased</p> |                                                                                                          | <p>G109—Certificate of Time Deposits are Negotiated</p>                                                                                                                                                          |   |       |  |        |
| Notes                                                  |                                                                                                          |                                                                                                                                                                                                                  |   |       |  |        |

|                                        |                                                                                                                                 |                                                                              |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                 | 6202                                                                         |
| Account Title                          | ▶ <b>Cash With U.S. Treasury</b>                                                                                                | Account Number ▲                                                             |
| <i>Description</i>                     | <p>Identifies monies transferred to the U.S. Treasury as required by law but which remains technically under State control.</p> |                                                                              |
|                                        | NORMAL ACCOUNT BALANCE ▶                                                                                                        | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| <i>Subsidiary Ledgers</i>              | None                                                                                                                            |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                 |                                                                              |
| Debits                                 | Credits                                                                                                                         |                                                                              |
| G107—Transfers to the U.S. Treasury    | G110—Transfer from U.S. Treasury                                                                                                |                                                                              |
| <i>Notes</i>                           |                                                                                                                                 |                                                                              |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY       |                                                                                                                                                                                           | 6301                                                                         |
|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| Account Title                                | Investments at Cost                                                                                                                                                                       | Account Number ▲                                                             |
| Description                                  | <p>Identifies surplus treasury cash invested in securities. Investments are recorded at cost rather than at par considering the anticipated short duration of individual investments.</p> |                                                                              |
|                                              | NORMAL ACCOUNT BALANCE ►                                                                                                                                                                  | <input checked="" type="checkbox"/> Debit<br><input type="checkbox"/> Credit |
| Subsidiary Ledgers                           | None                                                                                                                                                                                      |                                                                              |
| TYPICAL ACCOUNT TRANSACTIONS                 |                                                                                                                                                                                           |                                                                              |
| Debits                                       | Credits                                                                                                                                                                                   |                                                                              |
| G108—Investment in U.S. Treasury Obligations | G111—U.S. Treasury Obligation Liquidated                                                                                                                                                  |                                                                              |
| Notes                                        | <p><i>Long-term investments are to be recorded at par and premiums or discounts amortized or accumulated over the anticipated life of the investment.</i></p>                             |                                                                              |

|                                        |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                    |   |       |  |        |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--|--------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                            | 6302                                                                                                                                                                                                                                                               |   |       |  |        |
| Account Title                          | Purchased Interest                                                                                                                                                                                                                         | Account Number                                                                                                                                                                                                                                                     |   |       |  |        |
| Description                            | <p>Identifies accrued interest on investments purchased with the investment. Interest collections are first offset against the Purchased Interest account and the net interest earning transferred to the recipient accounting entity.</p> |                                                                                                                                                                                                                                                                    |   |       |  |        |
| Subsidiary Ledgers                     | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                     | <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 20px; text-align: center;">X</td> <td style="width: 50px; text-align: center;">Debit</td> </tr> <tr> <td></td> <td style="text-align: center;">Credit</td> </tr> </table> | X | Debit |  | Credit |
| X                                      | Debit                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                    |   |       |  |        |
|                                        | Credit                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                    |   |       |  |        |
|                                        | <p>None</p> <p>A record must be maintained detailing the balance in this account.</p>                                                                                                                                                      |                                                                                                                                                                                                                                                                    |   |       |  |        |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                    |   |       |  |        |
|                                        | Debits                                                                                                                                                                                                                                     | Credits                                                                                                                                                                                                                                                            |   |       |  |        |
|                                        | G108—Investment in U.S. Treasury Obligations                                                                                                                                                                                               | G111—U.S. Treasury Obligation Liquidated                                                                                                                                                                                                                           |   |       |  |        |
| Notes                                  |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                    |   |       |  |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                |                                                                                                                                        | 6401                                                 |  |
|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|--|
| Account Title                                         | Land                                                                                                                                   | Account Number                                       |  |
| Description                                           | <p>Identifies amounts invested in land by specified accounting entities. Account is utilized only in the General Fixed Asset Fund.</p> |                                                      |  |
|                                                       | <p><b>NORMAL ACCOUNT BALANCE</b></p>                                                                                                   |                                                      |  |
| Subsidiary Ledgers                                    | <p>Agencies are to maintain ledger cards to identify the disposition of this account.</p>                                              |                                                      |  |
|                                                       | <p><b>TYPICAL ACCOUNT TRANSACTIONS</b></p>                                                                                             |                                                      |  |
| Debits                                                |                                                                                                                                        | Credits                                              |  |
| <p>J101—General Fixed Asset Fund: Assets Recorded</p> |                                                                                                                                        | <p>J102—General Fixed Assets: Sold or Liquidated</p> |  |
| Notes                                                 |                                                                                                                                        |                                                      |  |

|                                                                                                    |                                                                                                                                                                                                      |                                                      |                                                                                                                                                                                                                                |   |              |  |               |
|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------|--|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>                                                      |                                                                                                                                                                                                      | <b>6402</b>                                          |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Account Title</b>                                                                               | ▶                                                                                                                                                                                                    | <b>Buildings</b>                                     | ▶ <b>Account Number</b> ▲                                                                                                                                                                                                      |   |              |  |               |
| <i>Description</i>                                                                                 | <p>Identifies amounts invested in buildings by specified accounting entities. Account is used only in the General Fixed Asset Fund. Costs capitalized in this account are not to be depreciated.</p> |                                                      |                                                                                                                                                                                                                                |   |              |  |               |
|                                                                                                    |                                                                                                                                                                                                      | <b>NORMAL ACCOUNT BALANCE</b> ▶                      | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%;"><b>Debit</b></td> </tr> <tr> <td></td> <td><b>Credit</b></td> </tr> </table> | X | <b>Debit</b> |  | <b>Credit</b> |
| X                                                                                                  | <b>Debit</b>                                                                                                                                                                                         |                                                      |                                                                                                                                                                                                                                |   |              |  |               |
|                                                                                                    | <b>Credit</b>                                                                                                                                                                                        |                                                      |                                                                                                                                                                                                                                |   |              |  |               |
| <i>Subsidiary Ledgers</i>                                                                          | <p>Agencies are to maintain ledger cards to identify the disposition of this account.</p>                                                                                                            |                                                      |                                                                                                                                                                                                                                |   |              |  |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                |                                                                                                                                                                                                      |                                                      |                                                                                                                                                                                                                                |   |              |  |               |
| <b>Debits</b>                                                                                      |                                                                                                                                                                                                      | <b>Credits</b>                                       |                                                                                                                                                                                                                                |   |              |  |               |
| <p>J101—General Fixed Asset Fund: Assets Recorded</p> <p>J103—General Fixed Assets: Allocation</p> |                                                                                                                                                                                                      | <p>J102—General Fixed Assets: Sold or Liquidated</p> |                                                                                                                                                                                                                                |   |              |  |               |
| <i>Notes</i>                                                                                       |                                                                                                                                                                                                      |                                                      |                                                                                                                                                                                                                                |   |              |  |               |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                             |                                                                                                                                                                                                                                  | 6403                                                 |                           |
|----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------|
| Account Title                                                                                      | Other Improvements                                                                                                                                                                                                               | Account Number                                       |                           |
| Description                                                                                        | <p>Identifies amounts invested in improvements other than buildings by specified accounting entities. Account is utilized only in the General Fixed Asset Fund. Costs capitalized in this account are not to be depreciated.</p> |                                                      |                           |
|                                                                                                    | <p><b>NORMAL ACCOUNT BALANCE</b></p>                                                                                                                                                                                             |                                                      | <p>X Debit<br/>Credit</p> |
| Subsidiary Ledgers                                                                                 | <p>Agencies are to maintain ledger cards to identify the disposition of this account.</p>                                                                                                                                        |                                                      |                           |
| TYPICAL ACCOUNT TRANSACTIONS                                                                       |                                                                                                                                                                                                                                  |                                                      |                           |
| Debits                                                                                             |                                                                                                                                                                                                                                  | Credits                                              |                           |
| <p>J101—General Fixed Asset Fund: Assets Recorded</p> <p>J103—General Fixed Assets: Allocation</p> |                                                                                                                                                                                                                                  | <p>J102—General Fixed Assets: Sold or Liquidated</p> |                           |
| Notes                                                                                              |                                                                                                                                                                                                                                  |                                                      |                           |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                  |                                                                                                                                                                                               | 6404                                          |
|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| Account Title                                                                           | Equipment                                                                                                                                                                                     | Account Number                                |
| Description                                                                             | Identifies amounts invested in equipment by specified accounting entities. Account is used only in the General Fixed Asset Fund. Costs capitalized in this account are not to be depreciated. |                                               |
|                                                                                         | NORMAL ACCOUNT BALANCE                                                                                                                                                                        |                                               |
| Subsidiary Ledgers                                                                      | Agencies are to maintain ledger cards to identify the disposition of this account.                                                                                                            |                                               |
|                                                                                         | TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                  |                                               |
| Debits                                                                                  |                                                                                                                                                                                               | Credits                                       |
| J101—General Fixed Asset Fund: Assets Recorded<br>J103—General Fixed Assets: Allocation |                                                                                                                                                                                               | J102—General Fixed Assets: Sold or Liquidated |
| Notes                                                                                   |                                                                                                                                                                                               |                                               |

|                                                                                         |                                                                                                                                                                                                                                                                                            |                                               |                |
|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                  |                                                                                                                                                                                                                                                                                            | 6405                                          |                |
| Account Title                                                                           | Other Fixed Assets                                                                                                                                                                                                                                                                         |                                               | Account Number |
| Description                                                                             | <p>Identifies the accumulated amount expended from specified accounting entities to purchase fixed assets other than land, buildings, and improvements other than buildings.</p> <p>Account is used only in the General Fixed Asset Fund.</p>                                              |                                               |                |
|                                                                                         | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 15%; background-color: #cccccc;"></div> <div>NORMAL ACCOUNT BALANCE</div> <div style="width: 10%; text-align: center;"> <div>X</div> <div>Debit</div> <div>Credit</div> </div> </div> |                                               |                |
| Subsidiary Ledgers                                                                      | <p>Agencies are to maintain ledger cards to identify the disposition of this account.</p>                                                                                                                                                                                                  |                                               |                |
| TYPICAL ACCOUNT TRANSACTIONS                                                            |                                                                                                                                                                                                                                                                                            |                                               |                |
| Debits                                                                                  |                                                                                                                                                                                                                                                                                            | Credits                                       |                |
| J101—General Fixed Asset Fund: Assets Recorded<br>J102—General Fixed Assets: Allocation |                                                                                                                                                                                                                                                                                            | J102—General Fixed Assets: Sold or Liquidated |                |
| Notes                                                                                   |                                                                                                                                                                                                                                                                                            |                                               |                |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                |                                                                                                                                                                                                                                    | 6406                                         |
|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| Account Title                                         | Construction Work In Progress                                                                                                                                                                                                      | Account Number                               |
| Description                                           | <p>Identifies the accumulated amount expended from specified accounting entities for fixed assets wherein the fixed asset being acquired has not yet been completed.<br/>Account is used only in the General Fixed Asset Fund.</p> |                                              |
|                                                       | <p><b>NORMAL ACCOUNT BALANCE</b></p>                                                                                                                                                                                               |                                              |
| Subsidiary Ledgers                                    | <p>Agencies are to maintain ledger cards to identify the disposition of this account.</p>                                                                                                                                          |                                              |
|                                                       | <p><b>TYPICAL ACCOUNT TRANSACTIONS</b></p>                                                                                                                                                                                         |                                              |
| Debits                                                |                                                                                                                                                                                                                                    | Credits                                      |
| <p>J101—General Fixed Asset Fund: Assets Recorded</p> |                                                                                                                                                                                                                                    | <p>J103—General Fixed Assets: Allocation</p> |
| Notes                                                 |                                                                                                                                                                                                                                    |                                              |

|                                                                                |                                                                                                                                                                                                                                                                                                                       |                                                                                                          |  |
|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|--|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                         |                                                                                                                                                                                                                                                                                                                       | 6501                                                                                                     |  |
| Account Title                                                                  | Amounts to be Provided to Retire Bonds Long-Term Debts                                                                                                                                                                                                                                                                | Account Number                                                                                           |  |
| Description                                                                    | Identifies the total amount of funds needed to retire the principal portion of long-term debts (usually bonds). Account balance is increased as additional long-term debts are incurred and, periodically, reduced as applicable amounts are provided in Sinking Fund accounts. Used only by the Long-Term Debt Fund. |                                                                                                          |  |
|                                                                                | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> </div> <div> <div></div> <div>Credit</div> </div>                                                                                                                                                          |                                                                                                          |  |
| Subsidiary Ledgers                                                             | None                                                                                                                                                                                                                                                                                                                  |                                                                                                          |  |
| TYPICAL ACCOUNT TRANSACTIONS                                                   |                                                                                                                                                                                                                                                                                                                       |                                                                                                          |  |
| Debits                                                                         |                                                                                                                                                                                                                                                                                                                       | Credits                                                                                                  |  |
| H101—Bonds Sold: Long-Term Debt Fund<br>H201—Notes Issued: Long-Term Debt Fund |                                                                                                                                                                                                                                                                                                                       | H102—Sinking Fund Collections: Long-Term Debt Fund<br>H202—Sinking Fund Collections: Long-Term Debt Fund |  |
| Notes                                                                          |                                                                                                                                                                                                                                                                                                                       |                                                                                                          |  |

|                                                    |                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                             |   |              |  |               |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------|--|---------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>      |                                                                                                                                                                                                        | 6510                                                                                                                                                                                                                                                                        |   |              |  |               |
| <b>Account Title</b>                               | ▶ <b>Amounts Available in Sinking Fund Accounts</b>                                                                                                                                                    | ▲ <b>Account Number</b> ▲                                                                                                                                                                                                                                                   |   |              |  |               |
| <i>Description</i>                                 | <p>Identifies the amounts accumulated in Sinking Fund accounts to provide for the payment of the principal portion of long-term debts outstanding. (Account used only by the Long-Term Debt Fund.)</p> |                                                                                                                                                                                                                                                                             |   |              |  |               |
|                                                    | <b>NORMAL ACCOUNT BALANCE</b> ▶                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">X</td> <td style="width: 95%; text-align: left;"><b>Debit</b></td> </tr> <tr> <td></td> <td style="text-align: right;"><b>Credit</b></td> </tr> </table> | X | <b>Debit</b> |  | <b>Credit</b> |
| X                                                  | <b>Debit</b>                                                                                                                                                                                           |                                                                                                                                                                                                                                                                             |   |              |  |               |
|                                                    | <b>Credit</b>                                                                                                                                                                                          |                                                                                                                                                                                                                                                                             |   |              |  |               |
| <i>Subsidiary Ledgers</i>                          | None                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                             |   |              |  |               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                |                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                             |   |              |  |               |
| <b>Debits</b>                                      | <b>Credits</b>                                                                                                                                                                                         |                                                                                                                                                                                                                                                                             |   |              |  |               |
| H102—Sinking Fund Collections: Long-Term Debt Fund | H203—Note Principal Retired: Long-Term Debt Fund<br>H103—Bonds Principal Retired: Long-Term Debt Fund                                                                                                  |                                                                                                                                                                                                                                                                             |   |              |  |               |
| <i>Notes</i>                                       |                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                             |   |              |  |               |



| GENERAL LEDGER CONTROL ACCOUNT SUMMARY |                                                                                                                                                                                                                                                                                              | 7101                                 |   |       |  |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---|-------|--|
| Account Title                          | Accountability For Treasury Cash Clearing                                                                                                                                                                                                                                                    | Account Number                       |   |       |  |
| Description                            | <p>Identifies the amount of deposits made by agencies in commercial banks to the credit of the State Treasurer which have not yet been officially receipted into the State Treasury. Correlates with Account 1104—Treasury Cash Clearing, accounted in contributing accounting entities.</p> |                                      |   |       |  |
|                                        | <p><b>NORMAL ACCOUNT BALANCE</b></p> <table border="1"> <tr> <td>X</td> <td>Debit</td> </tr> <tr> <td></td> <td>Credit</td> </tr> </table>                                                                                                                                                   |                                      | X | Debit |  |
| X                                      | Debit                                                                                                                                                                                                                                                                                        |                                      |   |       |  |
|                                        | Credit                                                                                                                                                                                                                                                                                       |                                      |   |       |  |
| Subsidiary Ledgers                     | Form 456—Treasurer's Cash Clearing Ledger                                                                                                                                                                                                                                                    |                                      |   |       |  |
| TYPICAL ACCOUNT TRANSACTIONS           |                                                                                                                                                                                                                                                                                              |                                      |   |       |  |
| Debits                                 |                                                                                                                                                                                                                                                                                              | Credits                              |   |       |  |
| G102—Treasurer's Receipts Recorded     |                                                                                                                                                                                                                                                                                              | G101—Collection Reports are Recorded |   |       |  |
| Notes                                  |                                                                                                                                                                                                                                                                                              |                                      |   |       |  |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                             |                                                                                                                                                                                                                                                                                        | 7102                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Account Title                                                                                                                                                      | Accountability For Cash In Treasury                                                                                                                                                                                                                                                    | Account Number                                                                                                                                                      |
| Description                                                                                                                                                        | Identifies monies deposited by agencies in commercial banks to the credit of the State Treasurer which have been officially cleared into the State Treasury upon which no warrant transfer of funds or warrants have not been issued. Correlates with Account 1105 – Cash in Treasury. |                                                                                                                                                                     |
|                                                                                                                                                                    | NORMAL ACCOUNT BALANCE                                                                                                                                                                                                                                                                 |                                                                                                                                                                     |
| Subsidiary Ledgers                                                                                                                                                 | Form 453—Cash Accountability Ledger                                                                                                                                                                                                                                                    |                                                                                                                                                                     |
|                                                                                                                                                                    | TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                                           |                                                                                                                                                                     |
| Debits                                                                                                                                                             |                                                                                                                                                                                                                                                                                        | Credits                                                                                                                                                             |
| G112—Dishonored Checks are Purchased<br>G113—Agency Warrant Account Established<br>G114—Auditor's Warrants are Issued<br>G120—Transfer Between Accounting Entities |                                                                                                                                                                                                                                                                                        | G102—Treasurer's Receipts Recorded<br>G118—Stop Payments Notices are Issued<br>G119—Stale-dated Warrants are Cancelled<br>G120—Transfer between Accounting Entities |
| Notes                                                                                                                                                              |                                                                                                                                                                                                                                                                                        |                                                                                                                                                                     |

|                                               |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                 | <b>7103</b>                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Account Title                                 | <div style="display: flex; align-items: center;"> <div style="width: 15px; height: 15px; background-color: black; margin-right: 5px;"></div> <b>Accountability For Agency Warrant Accounts</b> </div>                           | <div style="display: flex; align-items: center;"> <div style="width: 15px; height: 15px; background-color: black; margin-right: 5px;"></div> <b>Account Number</b> </div>                                                                                                                                                                                                                                                     |
| Description                                   | <p>Identifies that amount of treasury cash deposited by a State agency in behalf of an accounting entity which may be disbursed through issuance of an agency warrant. Correlates with Account 1103—Agency Warrant Account.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                               | <div style="display: flex; align-items: center;"> <div style="width: 15px; height: 15px; background-color: black; margin-right: 5px;"></div> <b>NORMAL ACCOUNT BALANCE</b> </div>                                               | <div style="display: flex; align-items: center;"> <div style="width: 15px; height: 15px; background-color: black; margin-right: 5px;"></div> <div style="display: flex; flex-direction: column; align-items: center;"> <div style="width: 10px; height: 10px; border: 1px solid black; margin-bottom: 2px;">X</div> <div style="width: 10px; height: 10px; border: 1px solid black; margin-bottom: 2px;"></div> </div> </div> |
| Subsidiary Ledgers                            | Form 455—Agency Warrant Account Ledger                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Debits</b>                                 | <b>Credits</b>                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                               |
| G115—Agency Warrants are Issued               | G113—Agency Warrant Account Established                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Notes                                         |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                               |

|                                                                                                                                                                                                                                                               |                                                                                                                                                      |                                                                                                                                                                                                                                                                            |  |       |   |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                        |                                                                                                                                                      | 7201                                                                                                                                                                                                                                                                       |  |       |   |        |
| Account Title                                                                                                                                                                                                                                                 | ▶ Accountability For Outstanding Warrants                                                                                                            | Account Number ▲                                                                                                                                                                                                                                                           |  |       |   |        |
| <i>Description</i>                                                                                                                                                                                                                                            | <p>Identifies the total amount of warrants issued against an accounting entity's cash in treasury which have not been redeemed by the Treasurer.</p> |                                                                                                                                                                                                                                                                            |  |       |   |        |
| NORMAL ACCOUNT BALANCE ▶                                                                                                                                                                                                                                      |                                                                                                                                                      | <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 50px;"></td> <td style="width: 50px; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                                                                                                                                                                                                                               | Debit                                                                                                                                                |                                                                                                                                                                                                                                                                            |  |       |   |        |
| X                                                                                                                                                                                                                                                             | Credit                                                                                                                                               |                                                                                                                                                                                                                                                                            |  |       |   |        |
| <i>Subsidiary Ledgers</i>                                                                                                                                                                                                                                     | Form 454—Outstanding Warrant Ledger                                                                                                                  |                                                                                                                                                                                                                                                                            |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                                                                                                                                                                                                                                  |                                                                                                                                                      |                                                                                                                                                                                                                                                                            |  |       |   |        |
| Debits                                                                                                                                                                                                                                                        |                                                                                                                                                      | Credits                                                                                                                                                                                                                                                                    |  |       |   |        |
| G116—Presented Warrants are Purchased<br>G117—Presented Warrants Cashed are Purchased<br>G118—Stop Payments Notices are Issued<br>G119—Stale-dated Warrants are Cancelled<br>G121—Presented Warrants are Registered<br>G122—Registered Warrants are Purchased |                                                                                                                                                      | G114—Auditor's Warrants are Issued<br>G115—Agency Warrants are Issued                                                                                                                                                                                                      |  |       |   |        |
| <i>Notes</i>                                                                                                                                                                                                                                                  |                                                                                                                                                      |                                                                                                                                                                                                                                                                            |  |       |   |        |

|                                               |                                                                                                                                                                                                                                                                                                                                                                       |                                        |                |  |       |   |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------|--|-------|---|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b> |                                                                                                                                                                                                                                                                                                                                                                       | <b>7202</b>                            |                |  |       |   |
| Account Title                                 | Accountability For Registered Warrants                                                                                                                                                                                                                                                                                                                                |                                        | Account Number |  |       |   |
| Description                                   | Identifies the total amount of warrants held by a commercial bank to effect a loan to the State.                                                                                                                                                                                                                                                                      |                                        |                |  |       |   |
|                                               | <div style="display: flex; justify-content: space-between;"> <div style="width: 15%; background-color: #cccccc;"></div> <div style="width: 60%; text-align: center;">NORMAL ACCOUNT BALANCE ▶</div> <div style="width: 25%; text-align: center;"> <table border="1"> <tr> <td></td> <td>Debit</td> </tr> <tr> <td>X</td> <td>Credit</td> </tr> </table> </div> </div> |                                        |                |  | Debit | X |
|                                               | Debit                                                                                                                                                                                                                                                                                                                                                                 |                                        |                |  |       |   |
| X                                             | Credit                                                                                                                                                                                                                                                                                                                                                                |                                        |                |  |       |   |
| Subsidiary Ledgers                            | <p>None</p> <p>A listing is to be maintained to identify warrants which have been registered.</p>                                                                                                                                                                                                                                                                     |                                        |                |  |       |   |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>           |                                                                                                                                                                                                                                                                                                                                                                       |                                        |                |  |       |   |
| <b>Debits</b>                                 |                                                                                                                                                                                                                                                                                                                                                                       | <b>Credits</b>                         |                |  |       |   |
| G122—Registered Warrants are Purchased        |                                                                                                                                                                                                                                                                                                                                                                       | G121—Presented Warrants are Registered |                |  |       |   |
| Notes                                         |                                                                                                                                                                                                                                                                                                                                                                       |                                        |                |  |       |   |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY        |                                                                                                                                      | 8101                                           |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| Account Title                                 | General Fund Fixed Asset Investments                                                                                                 | Account Number                                 |
| Description                                   | Identifies the total amount of fixed assets purchased from the General Fund.                                                         |                                                |
|                                               | NORMAL ACCOUNT BALANCE                                                                                                               |                                                |
| Subsidiary Ledgers                            | Form 445—General Property Ledger                                                                                                     |                                                |
|                                               | TYPICAL ACCOUNT TRANSACTIONS                                                                                                         |                                                |
| Debits                                        |                                                                                                                                      | Credits                                        |
| J102—General Fixed Assets: Sold or Liquidated |                                                                                                                                      | J101—General Fixed Asset Fund: Assets Recorded |
| Notes                                         | This account is used only in the General Fixed Asset Fund.<br>Offset to Accounts 6401-6406 insofar as the General Fund is concerned. |                                                |



|                                                      |                                                                                                                                                                                                    |                                                                                                                                                     |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY               |                                                                                                                                                                                                    | 8102                                                                                                                                                |
| Account Title                                        | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> Earmarked Revenue Fund Fixed Asset Investments </div> | Account Number                                                                                                                                      |
| Description                                          | <p>Identifies the total amount of fixed assets purchased from specified accounts within the Earmarked Revenue Fund.</p>                                                                            |                                                                                                                                                     |
|                                                      | NORMAL ACCOUNT BALANCE                                                                                                                                                                             | <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> </div> |
| Subsidiary Ledgers                                   | <p>Form 445—General Property Ledger</p>                                                                                                                                                            |                                                                                                                                                     |
| TYPICAL ACCOUNT TRANSACTIONS                         |                                                                                                                                                                                                    |                                                                                                                                                     |
| Debits                                               | Credits                                                                                                                                                                                            |                                                                                                                                                     |
| <p>J102—General Fixed Assets: Sold or Liquidated</p> | <p>J101—General Fixed Asset Fund: Assets Recorded</p>                                                                                                                                              |                                                                                                                                                     |
| Notes                                                | <p><i>This account is used only in the General Fixed Asset Fund.</i></p> <p><i>Offset to Accounts 6401-6406 insofar as the general fund is concerned.</i></p>                                      |                                                                                                                                                     |

|                                                      |                                                                                                                                                     |                                                                                                                                                                                                                                                                           |  |       |   |        |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| <b>GENERAL LEDGER CONTROL ACCOUNT SUMMARY</b>        |                                                                                                                                                     | 8104                                                                                                                                                                                                                                                                      |  |       |   |        |
| <b>Account Title</b>                                 | Federal and Private Revenue Fund Fixed Asset Investments                                                                                            | ▲ Account Number ▲                                                                                                                                                                                                                                                        |  |       |   |        |
| <b>Description</b>                                   | <p>Identifies the total amount of fixed assets purchased from specified accounts within the Federal and Private Revenue Fund.</p>                   |                                                                                                                                                                                                                                                                           |  |       |   |        |
|                                                      | <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                     | <table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                      | Debit                                                                                                                                               |                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                                    | Credit                                                                                                                                              |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Subsidiary Ledgers</b>                            | <p>Form 445—General Property Ledger</p>                                                                                                             |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                  |                                                                                                                                                     |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Debits</b>                                        | <b>Credits</b>                                                                                                                                      |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <p>J102—General Fixed Assets: Sold or Liquidated</p> | <p>J101—General Fixed Asset Fund: Assets Recorded</p>                                                                                               |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <b>Notes</b>                                         | <p><i>This account is used only in the General Fixed Asset Fund.<br/>Offset to Accounts 6401-6406 insofar as the General Fund is concerned.</i></p> |                                                                                                                                                                                                                                                                           |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                     | 8106                                                                                                                                                                                                                                                                      |        |         |                                               |                                                |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------|-----------------------------------------------|------------------------------------------------|--|--|
| Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Bond Proceeds and Insurance Clearance Fund Fixed Asset Investment                                                                                   | Account Number                                                                                                                                                                                                                                                            |        |         |                                               |                                                |  |  |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>Identifies the total amount of fixed assets purchased from specified accounts within the Bond Proceeds and Insurance Clearance Fund.</p>         |                                                                                                                                                                                                                                                                           |        |         |                                               |                                                |  |  |
| <div style="background-color: #cccccc; width: 100px; height: 15px; display: inline-block;"></div> <b>NORMAL ACCOUNT BALANCE</b>                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">x</td> <td style="text-align: center;">Credit</td> </tr> </table> |        | Debit   | x                                             | Credit                                         |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Debit                                                                                                                                               |                                                                                                                                                                                                                                                                           |        |         |                                               |                                                |  |  |
| x                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Credit                                                                                                                                              |                                                                                                                                                                                                                                                                           |        |         |                                               |                                                |  |  |
| Subsidiary Ledgers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>Form 445—General Property Ledger</p>                                                                                                             |                                                                                                                                                                                                                                                                           |        |         |                                               |                                                |  |  |
| <b>TYPICAL ACCOUNT TRANSACTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                     |                                                                                                                                                                                                                                                                           |        |         |                                               |                                                |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Debits</th> <th style="width: 50%; text-align: center;">Credits</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top; padding: 5px;">J102—General Fixed Assets: Sold or Liquidated</td> <td style="vertical-align: top; padding: 5px;">J101—General Fixed Asset Fund: Assets Recorded</td> </tr> <tr> <td style="height: 300px;"></td> <td></td> </tr> </tbody> </table> |                                                                                                                                                     |                                                                                                                                                                                                                                                                           | Debits | Credits | J102—General Fixed Assets: Sold or Liquidated | J101—General Fixed Asset Fund: Assets Recorded |  |  |
| Debits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Credits                                                                                                                                             |                                                                                                                                                                                                                                                                           |        |         |                                               |                                                |  |  |
| J102—General Fixed Assets: Sold or Liquidated                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | J101—General Fixed Asset Fund: Assets Recorded                                                                                                      |                                                                                                                                                                                                                                                                           |        |         |                                               |                                                |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                     |                                                                                                                                                                                                                                                                           |        |         |                                               |                                                |  |  |
| Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p><i>This account is used only in the General Fixed Asset Fund.<br/>Offset to Accounts 6401-6406 insofar as the General Fund is concerned.</i></p> |                                                                                                                                                                                                                                                                           |        |         |                                               |                                                |  |  |

|                                                      |                                                                                                                                                     |                                                                                                                                                                                                                                                                           |  |       |   |        |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------|---|--------|
| GENERAL LEDGER CONTROL ACCOUNT SUMMARY               |                                                                                                                                                     | 8107                                                                                                                                                                                                                                                                      |  |       |   |        |
| Account Title                                        | ▶ <b>Revolving Fund Fixed Asset Investments</b>                                                                                                     | ▲ Account Number ▲                                                                                                                                                                                                                                                        |  |       |   |        |
| Description                                          | <p>Identifies the total amount of fixed assets purchased from specified accounts within the Revolving Fund.</p>                                     |                                                                                                                                                                                                                                                                           |  |       |   |        |
| NORMAL ACCOUNT BALANCE ▶                             |                                                                                                                                                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%; text-align: center;">Debit</td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">Credit</td> </tr> </table> |  | Debit | X | Credit |
|                                                      | Debit                                                                                                                                               |                                                                                                                                                                                                                                                                           |  |       |   |        |
| X                                                    | Credit                                                                                                                                              |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Subsidiary Ledgers                                   | <p>Form 445—General Property Ledger</p>                                                                                                             |                                                                                                                                                                                                                                                                           |  |       |   |        |
| TYPICAL ACCOUNT TRANSACTIONS                         |                                                                                                                                                     |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Debits                                               | Credits                                                                                                                                             |                                                                                                                                                                                                                                                                           |  |       |   |        |
| <p>J102—General Fixed Assets: Sold or Liquidated</p> | <p>J101—General Fixed Asset Fund: Assets Recorded</p>                                                                                               |                                                                                                                                                                                                                                                                           |  |       |   |        |
| Notes                                                | <p><i>This account is used only in the General Fixed Asset Fund.<br/>Offset to Accounts 5401-6406 insofar as the General Fund is concerned.</i></p> |                                                                                                                                                                                                                                                                           |  |       |   |        |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY            |                                                                                                                                     | 9101                                 |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Account Title                                     | Bonds Payable                                                                                                                       | Account Number                       |
| Description                                       | Identifies the total principal amount owing on long-term bonds issued by the State.                                                 |                                      |
|                                                   | <div> <div></div> <div>NORMAL ACCOUNT BALANCE</div> <div></div> </div> <div> <div>X</div> <div>Debit</div> <div>Credit</div> </div> |                                      |
| Subsidiary Ledgers                                | Administering agencies are required to maintain detailed ledger cards to identify the composition of this account.                  |                                      |
| TYPICAL ACCOUNT TRANSACTIONS                      |                                                                                                                                     |                                      |
| Debits                                            |                                                                                                                                     | Credits                              |
| H103—Bonds Principal Retired: Long-Term Debt Fund |                                                                                                                                     | H101—Bonds Sold: Long-Term Debt Fund |
| Notes                                             | This account is used only in the Long-Term Debt Fund.                                                                               |                                      |

| GENERAL LEDGER CONTROL ACCOUNT SUMMARY           |                                                                                                                    | 9102                                   |
|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| Account Title                                    | Notes Payable                                                                                                      | Account Number                         |
| Description                                      | Identifies the total principal amount owing on long-term notes issued by the State.                                |                                        |
|                                                  | NORMAL ACCOUNT BALANCE                                                                                             |                                        |
| Subsidiary Ledgers                               | Administering agencies are required to maintain detailed ledger cards to identify the composition of this account. |                                        |
|                                                  | TYPICAL ACCOUNT TRANSACTIONS                                                                                       |                                        |
| Debits                                           |                                                                                                                    | Credits                                |
| H203—Note Principal Retired: Long-Term Debt Fund |                                                                                                                    | H201—Notes Issued: Long-Term Debt Fund |
| Notes                                            | This account is used only in the Long-Term Debt Fund.                                                              |                                        |







